

File

YOST AUTO COMPANY
JANUARY
1931

YOST AUTO COMPANY

1.

BALANCE SHEET

JANUARY 31, 1931

ASSETSCURRENT ASSETS:

Cash on hand	\$ 383.74	
Due from Bank	<u>12,016.00</u>	\$ 12,401.74
Bonds		300.00
Accounts Receivable, Trade	\$ 9,585.44	
Notes & Contracts Receivable	26,072.92	
Accrued Interest	<u>1,537.82</u>	
	\$ 37,196.18	
Less Reserve for Bad Debts	<u>1,600.00</u>	35,596.18
Inventory of Merchandise		10,090.64
Deferred Expenses		<u>710.82</u>
Total Current Assets		\$ 59,099.36

FIXED ASSETS:

Stock; Suburban Transportation System		\$ 45,309.17
Loans; Suburban Transportation System		30,000.00
Des Moines Auto Company		5,000.00
Land used for Garage purposes		2,800.00
Building	\$ 47,021.78	
Less Reserve for Depreciation	<u>18,976.18</u>	28,045.60
Equipment	\$ 22,468.55	
Less Reserve for Depreciation	<u>18,121.87</u>	<u>4,346.68</u>
Total Assets		<u>\$174,620.83</u>

LIABILITIESCURRENT LIABILITIES:

Checks Outstanding	\$ 271.50	
Accounts Payable, Trade	3,583.35	
Accrued Pay Roll	1,240.69	
Accrued Taxes	752.05	
Deferred Income	56.52	
Due Stockholders	<u>6,398.79</u>	
Total Liabilities		<u>\$ 12,302.90</u>

PROPRIETORSHIP

Capital Stock issued and Outstanding	\$145,100.00	
Surplus; Earned	<u>17,217.93</u>	<u>\$162,317.93</u>

INVENTORIES
JANUARY 31, 1931

2.

New Cars	6	\$ 2,976.62
Used Cars	3	142.00
Gasoline	Gallons 295	39.82
Lubricants:		
Kerosene	Quarts 97½	} 694.93
Oils	Quarts 5,387½	
Grease	Pounds 291½	
Ford Parts		3,666.69
Used Parts		5.70
Tires	46	291.00
Tubes	70	90.41
Miscellaneous Merchandise		<u>2,183.47</u>
Total		<u>\$10,090.64</u>

CONSIGNMENT MERCHANDISE

Gasoline:			
White	Gallons 870	\$	X.XX
Ethyl	Gallons 288		<u>X.XX</u>
Total	Gallons <u>1,158</u>	\$	<u>X.XX</u>

YOST AUTO COMPANY

3.

PROFIT AND LOSS STATEMENT

JANUARY 31, 1931

	JANUARY	
	Amount	% On Sales
Sales of Merchandise and Service	\$ 7,567.49	100.0
Cost of Sales; Merchandise	4,232.77	56.0
Labor	1,610.11	21.2
Total Cost of Sales	\$ 5,842.88	77.2
Gross Profit on Sales	\$ 1,724.61	22.8
Other Income:		
Interest Earned	\$ 395.11	5.2
Total Gross Income	\$ 2,119.72	28.0
Expenses:		
Advertising	\$ 28.00	
Bad Debts, Estimated	100.00	
Demonstration Expenses	30.19	
Depreciation of Building	156.74	
Depreciation of Equipment	98.82	
Guaranteed New Car Service	18.00	
Heat	94.03	
Industrial Insurance	22.03	
Insurance, Other	33.76	
Licenses	9.22	
Light and Power	72.81	
Rent	10.00	
Salaries, Office	261.85	
Salaries, Other	400.00	
Supplies and Expenses, Office	36.90	
Supplies and Expenses, Other	177.17	
Sweep Floors	79.98	
Taxes	68.37	
Telephone and Telegraph	12.10	
Water	10.85	
Total Expenses	\$ 1,720.85	22.7
NET PROFIT	\$ 398.87	5.3

ANALYSIS OF SURPLUS ACCOUNT

January 1, 1931	Balance, Credit	\$16,819.06
January 31, 1931	Net Profit for January	<u>398.87</u>
January 31, 1931	Balance, Credit	<u>\$17,217.93</u>

PROFIT AND LOSS STATEMENT

4.

SUBURBAN TRANSPORTATION SYSTEM, DIVISION

JANUARY 31, 1931

	JANUARY	
	Amount	% On Sales
Sales of Merchandise and Service	\$ 4,094.39	100.0
Cost of Sales	<u>3,101.80</u>	<u>75.8</u>
Gross Profit	\$ 992.59	24.2
Expenses:		
Depreciation of Building	\$ 62.70	
Depreciation of Equipment	37.00	
Heat	37.61	
Industrial Insurance	11.01	
Insurance, Other	6.22	
Light and Power	29.12	
Salaries, Office	57.29	
Salaries, Other	37.50	
Supplies and Expenses, Office	12.30	
Supplies and Expenses, Other	76.84	
Sweep Floors	31.99	
Taxes	24.16	
Telephone and Telegraph	4.03	
Water	<u>4.34</u>	
Total Expenses	\$ <u>462.11</u>	<u>11.2</u>
NET PROFIT	\$ <u>530.48</u>	<u>13.0</u>

PROFIT AND LOSS STATEMENT

FORD AGENCY GARAGE, DIVISION

(Interest, Dividends, and Stage Business Excluded)

JANUARY 31, 1931

	JANUARY	
	Amount	% On Sales
Sales of Merchandise and Service	\$ 3,473.10	100.0
Cost of Sales	<u>2,741.08</u>	<u>79.0</u>
Gross Profit	\$ 732.02	21.0
Expenses:		
Advertising	\$ 28.00	
Bad Debts, Estimated	100.00	
Demonstration Expenses	30.19	
Depreciation of Building	94.04	
Depreciation of Equipment	61.82	
Guaranteed New Car Service	18.00	
Heat	56.42	
Industrial Insurance	11.02	
Insurance, Other	27.54	
Licenses	9.22	
Light and Power	43.69	
Rent	10.00	
Salaries, Office	174.59	
Salaries, Other	362.50	
Supplies and Expenses, Office	24.60	
Supplies and Expenses, Other	100.33	
Sweep Floors	47.99	
Taxes	44.21	
Telephone and Telegraph	8.07	
Water	<u>6.51</u>	
Total Expenses	\$ <u>1,258.74</u>	<u>36.2</u>
NET LOSS	\$ <u>526.72</u>	<u>15.2</u>

ANALYSIS OF SALES

6.

JANUARY 31, 1931

DEPARTMENTJANUARY

New Cars
Used Cars
Gasoline
Lubricants
Parts and Accessories
Repair Shop
Garage Service
Taxi Service
Wrecker Service

\$ 634.25
202.50
2,804.92
377.54
1,430.64
758.28
1,279.51
38.35
41.70

Total

\$ 7,567.49

ANALYSIS OF NET PROFITS ON SALES

New Cars
Used Cars
Gasoline
Lubricants
Parts and Accessories
Repair Shop
Garage Service
Taxi Service
Wrecker Service

\$ 195.69*
20.75*
400.00
91.99
42.38*
318.18*
90.00
10.07
8.30*

Total

\$ 3.76

* Indicate Loss

PAYROLL

7.

MONTH OF JANUARY 1931

<u>NAME</u>	<u>DEPARTMENT</u>	<u>RATE</u>	<u>PER</u>	<u>AMOUNT</u>
Arrowood, Chas.	Shop	\$.60	Hour	\$ 136.26
Bacon, Pete	Shop	.60	Hour	14.40
Astell, Geo.	Shop	.55	Hour	101.20
Cogswell, H.	Shop	.65	Hour	130.20
Coomer, Ethan	Shop	.80	Hour	153.60
Doty, Dan	Shop	.75	Hour	156.45
Evans, Herb	Shop	.60	Hour	126.60
Gist, Vern	Shop	.60	Hour	22.50
Hathaway, Glen	Shop	.60	Hour	83.10
Hoffer, Murlin	Shop	.55	Hour	115.23
Howlett, Dane	Parts	125.00	Month	126.80
Londerville, Claude	Shop	.60	Hour	133.32
Magill, Cecil	Shop	.65	Hour	135.55
Osburn, Sherman	Shop	.50	Hour	118.90
Rittenhouse, F.	Shop	.75	Hour	274.45
Rynearson, Roy	Shop	.70	Hour	143.29
Yost, Ed	Shop	.70	Hour	146.02
Yost, S. A.	Shop	300.00	Month	300.00
Wilson, Lester	New Cars	180.00	Month	180.00
Rittenhouse, Lillie	Office	120.00	Month	120.00
Naughten, Edna	Office	90.00	Month	90.00
Strout, Paul R.	Office	50.00	Month	50.00
Larson, Chas.	Watchman	3.00	Month	3.00
Total				<u>\$ 2,760.85</u>

Total Revenue Hours of Shop Employees
 Cost of Labor Sales
 Average Cost per hour

2,258.3
 \$ 1,610.11
 .71

GENERAL EXPENSES

8.

JANUARY 31, 1931

	<u>JANUARY</u>
Advertising	\$ 28.00
Bad Debts, Estimated	100.00
Depreciation of Office Equipment	8.20
Insurance, Burglary	1.93
Insurance, Liability	15.00
Salaries, Office	261.88*
Supplies and Expenses, Office	36.90*
Telephone and Telegraph	<u>12.10*</u>
Total	\$ <u>464.01</u>

ALLOCATION

Suburban Transportation System, Division 1/3 of items marked thus*	\$ 103.62
Ford Agency Garage, Division	<u>360.39</u>
Total	\$ <u>464.01</u>

BUILDING EXPENSES

9.

JANUARY 31, 1931

	<u>JANUARY</u>
Depreciation of Building	\$ 156.74
Depreciation of Fire Apparatus	.62
Heat	94.03
Insurance, Fire	10.92
Light and Power	72.81
Supplies and Miscellaneous Expenses	20.24
Sweep Floors	79.98
Taxes	33.14
Water	<u>10.85</u>
Total	\$ <u>479.33</u>

ALLOCATION

Suburban Transportation System Division	40%	\$ 191.73
Ford Agency Garage, Division	60%	<u>287.60</u>
Total		\$ <u>479.33</u>

PROFIT AND LOSS STATEMENT

10.

NEW CARS, DEPARTMENT

JANUARY 31, 1931

	JANUARY	
	Amount	% On Sales
Sales	\$ 634.25	100.0
Cost of Sales	<u>538.04</u>	<u>84.6</u>
Gross Profit	\$ 96.21	15.2
Expenses:		
Demonstration Supplies and Expenses	\$ 10.19	
Depreciation of Demonstration Equipment	20.00	
Guaranteed New Car Service	18.00	
Licenses	2.88	
Salary of Salesman	125.00	
Taxes	4.95	
Proportion Building Expenses	47.93	
Proportion General Expenses	<u>65.95</u>	
Total Expenses	\$ <u>294.90</u>	<u>46.6</u>
NET LOSS	\$ <u>198.69</u>	<u>31.4</u>

Number of cars sold

1

PROFIT AND LOSS STATEMENT

11.

USED CARS, DEPARTMENT

JANUARY 31, 1931

	<u>JANUARY</u>	
	<u>Amount</u>	<u>% On Sales</u>
Sales	\$ 202.50	100.0
Cost of Sales	<u>201.00</u>	<u>99.3</u>
Gross Profit	\$ 1.50	0.7
Expenses:		
Licenses	\$ 1.00	
Taxes	.35	
Proportion General Expenses	<u>20.90</u>	
Total Expenses	\$ <u>22.25</u>	<u>11.0</u>
NET LOSS	\$ <u>20.75</u>	<u>10.3</u>

Number of cars sold	4
Gross Profit, per car	\$.37
Expenses, per car	<u>5.56</u>
Net Loss, per car	<u>5.19</u>

PROFIT AND LOSS STATEMENT

12.

GASOLINE, DEPARTMENT

JANUARY 31, 1931

	JANUARY	
	Amount	% On Sales
Sales	\$ 2,804.92	100.0
Cost of Sales	<u>2,134.59</u>	<u>76.1</u>
Gross Profit	\$ 670.33	23.9
Expenses:		
Depreciation of Equipment	\$ 5.00	
Salaries	100.00	
Taxes	1.40	
Proportion General Expenses	<u>163.93</u>	
Total Expenses	\$ <u>270.33</u>	<u>9.6</u>
NET PROFIT	\$ <u>400.00</u>	<u>14.3</u>

VOLUME IN GALLONS

Sales to Suburban Transportation System	9,006.5
Sales to Other Customers	<u>6,625.0</u>
Total Sales	15,631.5
Internal Consumption	160.0
Shortage	<u>38.5</u>
Total Volume Handled	<u>15,830.0</u>

Gross Profit per Gallon	\$.0429
Expenses per Gallon	<u>.0173</u>
Net Profit per Gallon	<u>\$.0256</u>

GASOLINE, DEPARTMENT

13.

JANUARY 31, 1931

JANUARY

Amount % On
Sales SalesSUBURBAN TRANSPORTATION SYSTEM, DIVISION

Sales	\$ 1,621.17	100.0
Cost of Sales	<u>1,215.88</u>	<u>75.0</u>
Gross Profit	\$ 405.29	25.0
Proportion Expenses	<u>44.23</u>	<u>2.7</u>
NET PROFIT	\$ <u>361.06</u>	<u>22.3</u>
Number of Gallons sold	9,006.5	
Gross Profit, per Gallon	\$.0450	
Expenses, per Gallon	<u>.0049</u>	
Net Profit, per Gallon	\$ <u>.0401</u>	

FORD AGENCY GARAGE, DIVISION

Sales	\$ 1,183.75	100.0
Cost of Sales	<u>918.71</u>	<u>77.6</u>
Gross Profit	\$ 265.04	22.4
Proportion Expenses	<u>226.10</u>	<u>19.1</u>
NET PROFIT	\$ <u>38.94</u>	<u>3.3</u>
Number of Gallons Sold	6,625.0	
Gross Profit, per Gallon	\$.0400	
Expenses, per Gallon	<u>.0341</u>	
Net Profit, per Gallon	\$ <u>.0059</u>	

GASOLINE, DEPARTMENT

14.

RECONCILIATION OF GROSS PROFIT ON SALES

MONTH OF JANUARY 1931

Ethyl Gasoline:				
Station Price, per Gallon			\$	.210
Cost, " "				<u>.205</u>
Gross Profit, " "			\$	<u>.005</u>
Sales	Gallons	386 @ .005	\$	1.93
Shortage	Gallons	23 @ .205		<u>4.72</u>
Loss on Ethyl Gasoline			\$	<u>2.79</u>
White Gasoline:				
Station Price, per Gallon			\$	.180
Cost, " "				<u>.135</u>
Gross Profit, " "			\$	<u>.045</u>
Sales	Gallons	15,245½ @ .045	\$	686.05
Handling charge on Internal Consumption	Gallons	160 @ .045		<u>7.20</u>
			\$	693.25
Shortage	Gallons	15½ @ .135		<u>2.09</u>
Profit on White Gasoline			\$	691.16
Less loss on Ethyl Gasoline				<u>2.79</u>
Total Profit computed at Station prices			\$	688.37
Actual Gross Profit				<u>670.33</u>
Adjustment by reason of special discount Sales, Minimum guarantee, errors, etc.			\$	<u>18.04</u>

PROFIT AND LOSS STATEMENT

15.

LUBRICANTS, DEPARTMENT

JANUARY 31, 1931

	JANUARY	
	Amount	% On Sales
Sales	\$ 377.54	100.0
Cost of Sales	<u>234.07</u>	<u>62.0</u>
Gross Profit	\$ 143.47	38.0
Expenses:		
Depreciation of Equipment	\$ 2.00	
Insurance, Fire	.50	
Salaries	25.00	
Taxes	1.40	
Proportion General Expenses	<u>22.58</u>	
Total Expenses	\$ <u>51.48</u>	<u>13.6</u>
NET PROFIT	\$ <u>91.99</u>	<u>24.4</u>

QUANTITY SOLD

Grease	lbs	124.5
Kerosene	qts	122.5
Oils	qts	<u>1,400.5</u>
Total number of units		<u>1,647.5</u>
Average Sale Price,	per unit	\$.229
Cost of Sales	" "	<u>.142</u>
Average Gross Profit	" "	\$.067
Expenses	" "	<u>.031</u>
NET PROFIT	" "	\$ <u>.056</u>

JANUARY 31, 1931

JANUARY	
Amount	% On Sales

SUBURBAN TRANSPORTATION SYSTEM, DIVISION

Sales	\$ 211.35	100.0
Cost of Sales	<u>131.03</u>	<u>62.0</u>
Gross Profit	\$ 80.32	38.0
Proportion Expenses	<u>7.23</u>	<u>3.5</u>
NET PROFIT	<u>\$ 73.09</u>	<u>34.5</u>
Total Number of units	898.5	
Average Sale Price, per unit	\$.235	
Cost of Sales " "	<u>.145</u>	
Average Gross Profit " "	<u>.089</u>	
Expenses " "	<u>.008</u>	
NET PROFIT	<u>\$.081</u>	

FORD AGENCY GARAGE, DIVISION

Sales	\$ 166.19	100.0
Cost of Sales	<u>103.04</u>	<u>62.0</u>
Gross Profit	\$ 63.15	38.0
Proportion Expenses	<u>44.25</u>	<u>26.6</u>
NET PROFIT	<u>\$ 18.90</u>	<u>11.4</u>
Total Number of units	749.0	
Average Sale Price, per unit	\$.222	
Cost of Sales " "	<u>.138</u>	
Average Gross Profit " "	<u>.084</u>	
Expenses " "	<u>.009</u>	
NET PROFIT	<u>\$.025</u>	

PROFIT AND LOSS STATEMENT
PARTS AND ACCESSORIES, DEPARTMENT
JANUARY 31, 1931

17.

	<u>JANUARY</u>	
	<u>Amount</u>	<u>% On Sales</u>
Sales	\$ 1,430.44	100.0
Cost of Sales	<u>1,125.07</u>	<u>78.7</u>
Gross Profit	\$ 305.37	21.3
Expenses:		
Depreciation of Equipment	\$ 3.00	
Insurance, Fire	4.40	
Salaries	150.00	
Supplies & Miscellaneous Expenses	25.78	
Taxes	9.90	
Proportion Building Expenses	71.90	
Proportion General Expenses	<u>82.77</u>	
Total Expenses	\$ <u>347.75</u>	<u>24.3</u>
NET LOSS	\$ <u>42.38</u>	<u>3.0</u>

SUBURBAN TRANSPORTATION SYSTEM, DIVISION

Sales	\$ 835.70	100.0
Cost of Sales	<u>667.80</u>	<u>80.0</u>
Gross Profit	\$ 167.90	20.0
Proportion Expenses	<u>93.38</u>	<u>11.2</u>
NET PROFIT	\$ <u>74.52</u>	<u>8.8</u>

FORD AGENCY GARAGE, DIVISION

Sales	\$ 594.74	100.0
Cost of Sales	<u>457.27</u>	<u>77.0</u>
Gross Profit	\$ 137.47	23.0
Proportion Expenses	<u>254.37</u>	<u>42.7</u>
NET LOSS	\$ <u>116.90</u>	<u>19.7</u>

PARTS AND ACCESSORIES, DEPARTMENT

18.

JANUARY 31, 1931

		JANUARY	
		Amount	% On Sales
<u>ANALYSIS OF SALES</u>			
Ford Parts		\$ 334.18	100.0
Cost of Sales		<u>250.64</u>	<u>75.0</u>
Gross Profit		<u>\$ 83.54</u>	<u>25.0</u>
Used Parts		\$ 6.60	100.0
Cost of Sales		<u>4.30</u>	<u>50.0</u>
Gross Profit		<u>\$ 2.30</u>	<u>50.0</u>
Tires	9	\$ 61.18	100.0
Cost of Sales		<u>48.94</u>	<u>80.0</u>
Gross Profit	(\$ 1.53)	<u>\$ 12.24</u>	<u>20.0</u>
Tubes	8	\$ 11.12	100.0
Cost of Sales		<u>8.90</u>	<u>80.0</u>
Gross Profit	(\$ 0.28)	<u>\$ 2.22</u>	<u>20.0</u>
Miscellaneous Merchandise		\$ 1,015.36	100.0
Cost of Sales		<u>812.29</u>	<u>80.0</u>
Gross Profit		<u>\$ 203.07</u>	<u>20.0</u>
Total Sales		\$ 1,430.44	100.0
Cost of Sales		<u>1,125.07</u>	<u>78.7</u>
Gross Profit		<u>\$ 305.37</u>	<u>21.3</u>

Ford Parts sold on Repair orders,
other than S. T. S. business,

\$ 147.35

PROFIT AND LOSS STATEMENT

19.

REPAIR SHOP, DEPARTMENT

JANUARY 31, 1931

	<u>JANUARY</u>	
	<u>Amount</u>	<u>% On Sales</u>
Shop Revenue	\$ 758.28	100.0
Cost of Labor	<u>795.66</u>	<u>104.9</u>
Loss on Shop Revenue	\$ 37.38	4.9
Expenses:		
Depreciation of Equipment	\$ 30.00	
Industrial Insurance	9.69	
Insurance, Fire	.71	
Supplies & Miscellaneous Expenses	62.99	
Taxes	10.56	
Proportion Building Expenses	119.83	
Proportion General Expenses	<u>47.02</u>	
Total Expenses	\$ <u>280.80</u>	<u>37.1</u>
NET LOSS	\$ <u>316.18</u>	<u>42.0</u>
Total Direct Labor Hours	884.0	
Average Cost of labor,	per hour \$.900	
Repair Shop Expenses	" " <u>.317</u>	
Average Cost of Shop Revenue	" " \$ <u>1.217</u>	

SUBURBAN TRANSPORTATION SYSTEM, DIVISION

Shop Revenue	\$ 402.95	100.0
Cost of Labor	<u>422.83</u>	<u>104.9</u>
Loss on Shop Revenue	\$ 19.88	4.9
Proportion Expenses	<u>115.15</u>	<u>28.6</u>
NET LOSS	\$ <u>135.03</u>	<u>33.5</u>

FORD AGENCY GARAGE, DIVISION

Shop Revenue	\$ 355.33	100.0
Cost of Labor	<u>372.83</u>	<u>104.9</u>
Loss on Shop Revenue	\$ 17.50	4.9
Proportion Expenses	<u>165.65</u>	<u>46.6</u>
NET LOSS	\$ <u>183.15</u>	<u>51.5</u>

PROFIT AND LOSS STATEMENT

20.

GARAGE SERVICE, DEPARTMENT JANUARY 31, 1931

	JANUARY	
	Amount	% on Sales
Garage Service Revenues	\$ 1,279.51	100.0
Cost of Direct Labor	<u>797.70</u>	<u>62.4</u>
Gross Profit	\$ 481.81	37.6
Expenses:		
Depreciation of Equipment	\$ 20.00	
Insurance, Fire	.30	
Insurance, Industrial	12.34	
Rent of Storage Space	10.00	
Supplies and Miscellaneous Expenses	51.76	
Taxes	3.52	
Proportion Building Expenses	239.67	
Proportion General Expenses	<u>54.22</u>	
Total Expenses	\$ <u>391.81</u>	<u>30.6</u>
NET PROFIT	\$ <u>90.00</u>	<u>7.0</u>

ANALYSIS OF SALES

Battery Service Revenue	\$ 25.75	4.4
Storage "	270.75	46.2
Washing "	8.00	1.4
Miscellaneous "	<u>281.01</u>	<u>48.0</u>
Total	\$ 585.51	100.0
Cost of Direct Labor	<u>256.01</u>	<u>43.7</u>
Gross Profit	\$ <u>329.50</u>	<u>56.3</u>
Stage Service Revenue	\$ 694.00	100.0
Cost of Direct Labor	<u>541.69</u>	<u>78.1</u>
Gross Profit	\$ <u>152.31</u>	<u>21.9</u>
Total Garage Service Revenue	\$ 1,279.51	100.0
Cost of Direct Labor	<u>797.70</u>	<u>62.4</u>
Gross Profit	\$ <u>481.81</u>	<u>37.6</u>

DIRECT LABOR HOURS

Stage Service	hours	927.2
Average Cost of Labor,	per hour	\$.584
Miscellaneous Service	Hours	420.1
Average Cost of Labor,	per hour	\$.610
Total direct labor hours		1,347.3
Average Cost of Labor,	per hour	\$.592
Garage Service Expenses,	per hour	<u>.291</u>
Average Cost of Garage Service Revenue, per hour		\$.883
Average Garage Service Revenue, per hour		<u>.950</u>
Average Gross Profit on Garage Service Revenue, per hour		\$ <u>.067</u>

GARAGE SERVICE, DEPARTMENT
JANUARY 31, 1931

21.

		<u>JANUARY</u>	
		<u>Amount</u>	<u>% On Sales</u>
<u>SUMNERIAN TRANSPORTATION SYSTEM, DIVISION</u>			
Stage Service Revenue	19 @ \$35.00	\$ 665.00	66.3
Storage Revenue	18 @ \$10.00	180.00	18.0
Miscellaneous Service Revenue		<u>157.12</u>	<u>15.7</u>
Total Revenue		\$1,002.12	100.0
Cost of Direct Labor:			
Stage Service		\$ 518.75	51.8
Miscellaneous Service		<u>143.12</u>	<u>14.3</u>
Total Cost of Direct Labor		\$ <u>661.90</u>	<u>66.1</u>
Gross Profit		\$ 340.22	33.9
Proportion Expenses		<u>159.16</u>	<u>15.9</u>
NET PROFIT		\$ <u>181.06</u>	<u>18.0</u>

<u>FORD AGENCY GARAGE, DIVISION</u>			
Battery Service Revenues	17	\$ 25.75	9.3
Storage	"	90.75	32.7
Washing	"	8.00	2.9
Stage Service, Other than S. T. S.	5	29.00	10.4
Miscellaneous Service		<u>123.89</u>	<u>44.7</u>
Total Revenue		\$ 277.39	100.0
Cost of Direct Labor		<u>135.80</u>	<u>48.8</u>
Gross Profit		\$ 141.59	51.2
Proportion Expenses		<u>202.63</u>	<u>73.2</u>
NET LOSS		\$ <u>61.04</u>	<u>22.0</u>

PROFIT AND LOSS STATEMENT

22.

TAXI SERVICE, DEPARTMENT

JANUARY 31, 1931

	<u>JANUARY</u>	
	<u>Amount</u>	<u>% On Sales</u>
Revenue	\$ 38.35	100.0
Cost of Labor	<u>9.18</u>	<u>24.0</u>
Gross Profit	\$ 29.17	76.0
Expenses:		
Depreciation of Equipment	\$ 5.00	
Licenses	3.39	
Supplies and Miscellaneous Expenses	7.27	
Taxes	.35	
Proportion General Expenses	<u>3.09</u>	
Total Expenses	\$ <u>19.10</u>	<u>49.8</u>
NET PROFIT	\$ <u>10.07</u>	<u>26.2</u>
Mileage		xxx.x
Gross Revenue, per mile	\$.xxx	
Hours in Service	15.7	
Cost of Labor, per hour	\$.585	

SUBURBAN TRANSPORTATION SYSTEM, DIVISION

Revenue	\$ 9.90	100.0
Cost of Labor	<u>2.36</u>	<u>23.6</u>
Gross Profit	\$ 7.54	76.2
Proportion Expenses	<u>2.09</u>	<u>21.1</u>
NET PROFIT	\$ <u>5.45</u>	<u>55.1</u>

FORD AGENCY GARAGE, DIVISION

Revenue	\$ 28.45	100.0
Cost of Labor	<u>6.82</u>	<u>24.0</u>
Gross Profit	\$ 21.63	76.0
Proportion Expenses	<u>17.01</u>	<u>59.8</u>
NET PROFIT	\$ <u>4.62</u>	<u>16.2</u>

PROFIT AND LOSS STATEMENT
WRECKER SERVICE, DEPARTMENT
JANUARY 31, 1931

23.

	<u>JANUARY</u>	
	<u>Amount</u>	<u>% On Sales</u>
Revenue	\$ 41.70	100.0
Cost of Labor	<u>7.57</u>	<u>18.3</u>
Gross Profit	34.13	81.7
Expenses:		
Depreciation of Equipment	25.00	
Licenses	1.95	
Supplies and Miscellaneous Expenses	9.13	
Taxes	2.80	
Proportion General Expenses	<u>3.55</u>	
Total Expenses	\$ <u>42.43</u>	<u>101.5</u>
NET LOSS	\$ <u>8.30</u>	<u>19.8</u>
Mileage,	xx.x	
Gross Revenue, per mile	\$.xxx	
Hours in Service (S. T. S. excluded)	11.3	
Cost of Labor, per hour	\$.670	

SUBURBAN TRANSPORTATION SYSTEM, DIVISION

Revenue (Labor Excluded)	\$ 11.20	100.0
Proportion Expenses	<u>10.85</u>	<u>96.9</u>
NET PROFIT	\$ <u>.35</u>	<u>3.1</u>
Mileage	56.0	
Gross Revenue, per mile	\$.200	

FORD AGENCY GARAGE, DIVISION

Revenue	\$ 30.50	100.0
Cost of Labor	<u>7.57</u>	<u>25.0</u>
Gross Profit	\$ 22.93	75.0
Proportion Expenses	<u>31.58</u>	<u>103.4</u>
NET LOSS	\$ <u>8.65</u>	<u>28.4</u>
Mileage	xx.x	
Gross Revenue, per mile	\$.xxx	

YOST AUTO COMPANY

FEBRUARY

1931

YOST AUTO COMPANY

1.

BALANCE SHEET

FEBRUARY 28, 1931

ASSETSCURRENT ASSETS:

Cash on hand	\$ 354.76	
Due from Bank	16,640.96	\$ 16,995.72
Investments; Bonds	\$ 300.00	
Real Estate	843.81	1,143.81
Accounts Receivable, Trade	\$ 8,503.91	
Notes & Contracts Receivable	25,327.47	
Accrued Interest	668.85	
	<u>\$ 34,500.23</u>	
Less Reserve for Bad Debts	1,700.00	32,800.23
Inventory of Merchandise		9,966.67
Deferred Expenses		<u>915.32</u>
Total Current Assets		\$ 61,821.75

FIXED ASSETS:

Stock; Suburban Transportation System		\$ 45,309.17
Loans; Suburban Transportation System		30,000.00
Des Moines Auto Company		5,000.00
Land used for Garage purposes		2,800.00
Building	\$ 47,021.78	
Less Reserve for Depreciation	19,132.92	27,888.86
Equipment	\$ 22,505.27	
Less Reserve for Depreciation	<u>18,220.69</u>	<u>4,284.58</u>
Total Assets		<u>\$177,104.36</u>

LIABILITIESCURRENT LIABILITIES:

Checks Outstanding	\$ 12.60
Accounts Payable, Trade	3,528.20
Accrued Pay Roll	963.25
Accrued Taxes	320.42
Deferred Income	196.76
Due Stockholders	<u>6,487.87</u>
Total Liabilities	<u>\$ 12,009.10</u>

PROPRIETORSHIP

Capital Stock issued and Outstanding	\$145,100.00
Surplus; Earned	<u>19,995.26</u> <u>\$165,095.26</u>

INVENTORIES

2.

FEBRUARY 28, 1931

New Cars		6	\$ 3,086.37
Used Cars		2	97.00
Gasoline	Gallons	280	37.80
Lubricants:			
Kerosene	Quarts	265 $\frac{1}{2}$	} 555.59
Oils	Quarts	4,505	
Grease	Pounds	121	
Ford Parts			3,605.68
Used Parts			4.70
Tires		43	278.50
Tubes		71	93.05
Miscellaneous Merchandise			<u>2,207.98</u>
Total			<u>\$ 9,966.67</u>

CONSIGNMENT MERCHANDISE

Gasoline:			
White	Gallons	870	\$ X.XX
Ethyl	Gallons	<u>370</u>	<u>X.XX</u>
Total	Gallons	<u>1,240</u>	<u>\$ X.XX</u>

YOST AUTO COMPANY

3.

PROFIT AND LOSS STATEMENT

FEBRUARY 28, 1931

	MONTH OF FEBRUARY	TO DATE THIS YEAR
Sales of Merchandise and Service	\$ 6,739.65	\$ 14,307.14
Cost of Sales; Merchandise	3,995.70	8,228.47
Labor	1,315.56	2,925.67
Total Cost of Sales	\$ 5,311.26	\$ 11,154.14
Gross Profit on Sales	\$ 1,428.39	\$ 3,153.00
Other Income:		
Dividends Received	\$ 2,720.00	2,720.00
Interest Earned	399.00	794.11
Total Gross Income	\$ 4,547.39	\$ 6,667.11
Expenses:		
Advertising	\$ 59.00	\$ 87.00
Bad Debts, Estimated	100.00	200.00
Demonstration Expenses	14.50	44.69
Depreciation of Building	156.74	313.48
Depreciation of Equipment	98.82	197.64
Guaranteed New Car Service	37.20	55.20
Heat	114.26	208.29
Industrial Insurance	18.93	40.96
Insurance, Other	26.76	60.52
Licenses	9.22	18.44
Light and Power	63.82	136.63
Rent	10.00	20.00
Salaries, Office	261.85	523.73
Salaries, Other	400.00	800.00
Supplies & Expenses, Office	29.87	66.77
Supplies & Expenses, Other	184.58	361.75
Sweep Floors	91.74	171.72
Taxes	68.37	136.74
Telephone & Telegraph	14.05	26.15
Water	10.35	21.20
Total Expenses	\$ 1,770.06	\$ 3,490.91
NET PROFIT	\$ 2,777.33	\$ 3,176.20

ANALYSIS OF SURPLUS ACCOUNT

February 1, 1931	Balance, Credit	\$ 17,217.93
February 28, 1931	Net Profit for February	<u>2,777.33</u>
February 28, 1931	Balance, Credit	<u>\$ 19,995.26</u>

PROFIT AND LOSS STATEMENT

4.

(Interest and Dividends Excluded)

FEBRUARY 28, 1931

	SUBURBAN TRANSPORTA- TION SYSTEM, DIVISION		FORD AGENCY GARAGE, DIVISION	
	FEBRUARY 1931	TO DATE THIS YEAR	FEBRUARY 1931	TO DATE THIS YEAR
Sales of Mdse. & Service	\$ 3,060.46	\$ 7,154.85	\$ 3,679.19	\$ 7,152.29
Cost of Sales	<u>2,935.51</u>	<u>5,497.31</u>	<u>2,915.75</u>	<u>5,656.83</u>
Gross Profit	\$ 664.95	\$ 1,657.54	\$ 763.44	\$ 1,495.46
Expenses:				
Advertising			\$ 59.00	\$ 87.00
Bad Debts, Estimated			100.00	200.00
Demonstration Expenses			14.50	44.69
Depreciation of Building	\$ 62.70	125.40	94.04	188.08
Depreciation of Equipment	37.00	74.00	61.82	123.64
Guaranteed New Car Service			37.20	55.20
Heat	45.70	83.31	68.56	124.98
Industrial Insurance	9.47	20.48	9.46	20.48
Insurance, Other	6.22	12.44	20.54	48.08
Licenses			9.22	18.44
Light and Power	25.53	54.65	38.29	81.98
Rent			10.00	20.00
Salaries, Office	87.28	174.57	174.57	349.16
Salaries, Other	37.50	75.00	362.50	725.00
Supplies & Expenses, Office	9.96	22.26	19.91	44.51
Supplies & Expenses, Other	77.64	154.48	106.94	207.27
Sweep Floors	36.70	68.69	55.04	103.03
Taxes	24.16	48.32	44.21	88.42
Telephone and Telegraph	4.68	8.71	9.37	17.44
Water	4.14	8.48	6.21	12.72
Total Expenses	\$ <u>468.68</u>	\$ <u>930.79</u>	\$ <u>1,301.38</u>	\$ <u>2,560.12</u>
NET PROFIT	\$ 196.27	\$ 726.75	\$ 537.94	\$ 1,064.66
NET LOSS				

DEPARTMENTAL SUMMARY
MONTH OF FEBRUARY 1931

5.

DEPARTMENT	SALES	COST OF SALES	EXPENSES	NET PROFIT
SUBURBAN TRANSPORTATION SYSTEM, DIVISION				
Gasoline	\$1,330.73	\$1,088.78	49.38	192.57
Lubricants	199.03	123.40	8.58	67.05
Parts and Accessories	260.50	207.54	81.69	28.73*
Repair Shop	270.79	387.99	109.49	226.69*
Garage Service	985.41	585.35	208.80	191.26
Taxi Service	9.60	2.45	1.81	5.34
Wrecker Service	4.40		8.93	4.53*
Total	<u>\$3,060.46</u>	<u>\$2,395.51</u>	<u>468.68</u>	<u>196.27</u>

% on Sales	100.0	78.3	15.3	6.4
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FORD AGENCY GARAGE, DIVISION

New Cars	\$1,217.50	\$1,037.21	373.09	192.80*
Used Cars	200.00	180.00	21.25	1.25*
Gasoline	1,133.81	881.75	216.08	35.98
Lubricants	148.40	92.01	41.45	14.94
Parts and Accessories	495.27	385.01	243.14	132.88*
Repair Shop	172.75	247.48	141.90	216.63*
Garage Service	251.11	80.26	210.48	39.63*
Taxi Service	20.35	5.18	13.73	1.44
Wrecker Service	40.00	6.85	40.26	7.11*
Total	<u>\$3,679.19</u>	<u>\$2,915.75</u>	<u>1,301.38</u>	<u>537.94*</u>

% on Sales	100.0	79.2	35.4	14.6*
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Grand Total	<u>\$6,739.65</u>	<u>\$5,311.26</u>	<u>\$1,770.06</u>	<u>341.67*</u>
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% on Sales	100.0	78.8	26.3	5.1*
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*Indicates Loss

DEPARTMENTAL SUMMARY

6.

JANUARY 1 TO FEBRUARY 28, 1931

<u>DEPARTMENT</u>	<u>SALES</u>	<u>COST OF SALES</u>	<u>EXPENSES</u>	<u>NET PROFIT</u>
SUBURBAN TRANSPORTATION SYSTEM, DIVISION				
Gasoline	\$2,951.90	\$2,304.66	93.61	553.63
Lubricants	410.38	254.43	15.81	140.14
Parts and Accessories	1,096.20	875.34	175.07	45.79
Repair Shop	673.74	810.82	224.64	361.72*
Garage Service	1,987.53	1,247.25	397.98	342.30
Taxi Service	19.50	4.81	3.90	10.79
Wrecker Service	15.60		19.78	4.18*
Total	<u>\$7,154.85</u>	<u>\$5,497.31</u>	<u>930.79</u>	<u>726.75</u>

% on Sales	100.0	76.8	13.0	10.2
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FORD AGENCY GARAGE, DIVISION

New Cars	\$1,851.75	\$1,575.25	667.99	391.49*
Used Cars	402.50	381.00	43.50	22.00*
Gasoline	2,317.56	1,800.46	442.18	74.92
Lubricants	314.59	195.05	85.70	33.84
Parts and Accessories	1,090.01	842.28	497.51	249.78*
Repair Shop	528.08	620.31	307.55	399.78*
Garage Service	528.50	216.06	413.11	100.67*
Taxi Service	48.80	12.00	30.74	6.06
Wrecker Service	70.50	14.42	71.84	15.76*
Total	<u>\$7,152.29</u>	<u>\$5,656.83</u>	<u>2,560.12</u>	<u>1,064.66*</u>

% on Sales	100.0	79.1	35.8	14.9*
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Grand Total	<u>\$14,307.14</u>	<u>\$11,154.14</u>	<u>\$3,490.91</u>	<u>337.91*</u>
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% on Sales	100.0	78.0	24.4	2.4*
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*Indicates Loss

ALLOCATION OF EXPENSES

7.

MONTH OF FEBRUARY 1931

See next page.

ALLOCATION OF EXPENSES

DEPARTMENT:-	GENERAL EXPENSES	BUILDING EXPENSES	NEW CARS	USED CARS
ITEMS				
Advertising	\$ 38.00	\$	21.00	
Bad Debts, Estimated	100.00			
Demonstration			14.20	.30
Depreciation of Building		156.74		
Depreciation of Equipment	8.20	.62		
Guaranteed New Car Service			37.20	
Heat		114.26		
Industrial Insurance				
Insurance, Other	9.93	10.92		
Licenses			2.88	1.00
Light and Power		63.82		
Rent				
Salaries, Office	261.85			
Salaries, Other			125.00	
Supplies & Expenses, Office	29.87			
Supplies & Expenses, Other		7.00		
Sweep Floors		91.74		
Taxes		33.14	4.95	.35
Telephone & Telegraph	14.05			
Water		10.35		
Apportion Building Expenses	\$	488.59	48.86	
Apportion General Expenses	\$ 461.90		119.00	19.60
Total Expenses	\$ x.xx	x.xx	373.09	21.25
S. T. S., Division	\$ 101.92	195.44	\$	
Garage, Division	359.98	293.15	373.09	21.25

MONTH OF FEBRUARY 1931

8.

<u>GASOLINE</u>	<u>LUBRICANTS</u>	<u>PARTS AND</u> <u>ACCESSORIES</u>	<u>REPAIR</u> <u>SHOP</u>	<u>GARAGE</u> <u>SERVICE</u>	<u>TAXI</u> <u>SERVICE</u>	<u>WRECKER</u> <u>SERVICE</u>
\$	\$	\$	\$	\$	\$	\$
5.00	2.00	3.00	30.00	20.00	5.00	25.00
			7.16	11.77		
	.50	4.40	.71	.30		
					3.39	1.95
				10.00		
100.00	25.00	150.00				
3.76		27.14	54.79	72.00	4.52	15.37
1.40	1.40	9.90	10.56	3.52	.35	2.80
		73.29	122.15	244.29		
<u>155.30</u>	<u>21.13</u>	<u>57.10</u>	<u>26.02</u>	<u>57.40</u>	<u>2.28</u>	<u>4.07</u>
<u>\$ 265.46</u>	<u>50.03</u>	<u>324.83</u>	<u>251.39</u>	<u>419.28</u>	<u>15.54</u>	<u>49.19</u>
\$ 49.38	8.58	81.69	109.49	208.80	1.81	8.93
216.08	41.45	243.14	141.90	210.48	13.73	40.26

ALLOCATION OF EXPENSES

9.

JANUARY 1 TO FEBRUARY 28, 1931

See next page

ALLOCATION OF EXPENSES

DEPARTMENT:-	GENERAL EXPENSES	BUILDING EXPENSES	NEW CARS	USED CARS
ITEMS				
Advertising	\$ 66.00		\$ 21.00	
Bad Debts, Estimated	200.00			
Demonstration			44.39	.30
Depreciation of Building		313.48		
Depreciation of Equipment	16.40	1.24		
Guaranteed New Car Service			55.20	
Heat		208.29		
Industrial Insurance				
Insurance, Other	26.86	21.84		
Licenses			5.76	2.00
Light and Power		136.63		
Rent				
Salaries, Office	523.73			
Salaries, Other			250.00	
Supplies & Expenses, Office	66.77			
Supplies & Expenses, Other		27.24		
Sweep Floors		171.72		
Taxes		66.28	9.90	.70
Telephone & Telegraph	26.15			
Water		21.20		
Apportion Building Expenses		\$ 967.92	96.79	
Apportion General Expenses	\$ 925.91		184.95	40.50
Total Expenses	\$ x.xx	x.xx	667.99	43.50
S. T. S., Division	\$ 205.54	387.17		
Garage, Division	720.37	580.75	667.99	43.50

JANUARY 1 TO FEBRUARY 28, 1931

10.

<u>GASOLINE</u>	<u>LUBRICANTS</u>	<u>PARTS AND</u> <u>ACCESSORIES</u>	<u>REPAIR</u> <u>SHOP</u>	<u>GARAGE</u> <u>SERVICE</u>	<u>TAXI</u> <u>SERVICE</u>	<u>WRECKER</u> <u>SERVICE</u>
\$	\$	\$	\$	\$	\$	\$
10.00	4.00	6.00	60.00	40.00	10.00	50.00
			16.85	24.11		
	1.00	8.80	1.42	.60		
					6.78	3.90
				20.00		
200.00	50.00	300.00				
3.76		52.92	117.78	123.76	11.79	24.50
2.80	2.80	19.80	21.12	7.04	.70	5.60
		145.19	241.98	483.96		
<u>319.23</u>	<u>43.71</u>	<u>139.87</u>	<u>73.04</u>	<u>111.62</u>	<u>5.37</u>	<u>7.62</u>
<u>\$ 535.79</u>	<u>\$ 101.51</u>	<u>\$ 672.58</u>	<u>\$ 532.19</u>	<u>\$ 811.09</u>	<u>\$ 34.64</u>	<u>\$ 91.62</u>
\$ 93.61	15.81	175.07	224.64	397.98	3.90	19.78
442.18	85.70	497.51	307.55	413.11	30.74	71.84

PAYROLL

11.

MONTH OF FEBRUARY 1931

NAME	DEPARTMENT	RATE	PER	AMOUNT
Arrowood, Chas.	Shop	\$.60	Hour	\$ 127.20
Astell, Geo. M.	Shop	.55	Hour	102.03
Cogsweil, Harry	Shop	.65	Hour	72.80
Coomer, Ethan	Shop	.80	Hour	127.20
Doty, Dan	Shop	.70	Hour	126.44
Evans, Herb	Shop	.60	Hour	115.80
Hathaway, Glenn	Shop	.60	Hour	106.08
Hoffer, Murlin	Shop	.55	Hour	103.18
Howlett, Dane	Parts	125.00	Month	125.00
Londerville, Claude	Shop	.60	Hour	115.68
Magill, Cecil	Shop	.65	Hour	132.14
Osborn, Sherman	Shop	.50	Hour	107.40
Rittenhouse, Fern	Shop	.75	Hour	146.70
Rynearson, Roy	Shop	.70	Hour	88.55
Yost, E. L.	Shop	.70	Hour	99.54
Yost, S. A.	Shop	300.00	Month	300.00
Wilson, Lester	New Cars	180.00	Month	180.00
Rittenhouse, Lillie	Office	120.00	Month	117.50
Naughten, Edna	Office	90.00	Month	90.00
Strout, Paul R.	Office	50.00	Month	50.00
Larsen, Chas.	Watchman	3.00	Month	3.00
Total				<u>\$ 2,436.24</u>

ANALYSIS OF SHOP LABOR PURCHASES

DEPARTMENT	HOURS	AMOUNT	AVERAGE PER HR.
Repair Shop	664.88	635.47	.956
Garage Service	264.3	153.87	.582
Stage Service	871.6	511.74	.586
Taxi Service	13.1	7.63	.582
Wrecker Service	10.3	6.85	.665
Total	<u>1,824.1</u>	<u>1,315.56</u>	<u>.722</u>

RECONCILIATION OF GROSS PROFIT ON SALES

MONTH OF FEBRUARY 1931

Ethyl Gasoline:					
Station Price, per Gallon				\$	.210
Cost, " "					<u>.205</u>
Gross Profit, " "				\$	<u>.005</u>
Sales	Gallons	358 $\frac{1}{2}$	• .005	\$	1.79
Shortage	Gallons	31 $\frac{1}{2}$	• .205		<u>6.46</u>
Loss on Ethyl Gasoline				\$	<u>4.67</u>
White Gasoline:					
Station Price, per Gallon				\$	.180
Cost, " "					<u>.135</u>
Gross Profit, " "				\$	<u>.045</u>
Sale Price to Suburban Trans. System, per Gallon				\$	.165
Gross Profit, " "					<u>.030</u>
Sales	Gallons	5,996 $\frac{1}{2}$	• .045	\$	269.84
Sales to S. T. S.	Gallons	8,065	• .03		241.95
Handling charge on					
Internal Consumption	Gallons	190 $\frac{1}{2}$	• .045		<u>8.57</u>
Shortage	Gallons	16	• .135	\$	<u>520.36</u>
					<u>2.16</u>
Profit on White Gasoline				\$	518.20
Less loss on Ethyl Gasoline					<u>4.67</u>
Total Profit computed at Station prices				\$	513.53
Actual Gross Profit					<u>494.01</u>
Adjustment by reason of special discount Sales, Minimum guarantee, errors, etc.				\$	<u>19.52</u>

ANALYSIS OF SALES

13.

FEBRUARY 28, 1931

	SUBURBAN TRANSPORTA- TION SYSTEM, DIVISION		FORD AGENCY GARAGE, DIVISION	
	FEBRUARY	TO DATE	FEBRUARY	TO DATE
	1931	THIS YEAR	1931	THIS YEAR
<u>PARTS AND ACCESSORIES, DEPARTMENT</u>				
Ford Parts	\$ 17.16	\$ 32.42	\$ 212.25	\$ 531.17
Used Parts			2.00	10.60
Tires			113.11	174.29
Tubes			17.48	28.60
Miscellaneous Merchandise	243.34	1,063.78	150.43	345.35
Total	\$ 260.50	\$ 1,096.20	\$ 495.27	\$ 1,090.01
Cost of Sales:				
Ford Parts	\$ 12.87	\$ 24.32	\$ 159.19	\$ 398.38
Used Parts			1.00	5.30
Tires			90.49	139.43
Tubes			13.98	22.88
Miscellaneous Merchandise	194.67	851.02	120.35	276.29
Total	\$ 207.54	\$ 875.34	\$ 385.01	\$ 842.28
<u>GARAGE SERVICE, DEPARTMENT</u>				
Battery Service	\$	\$	\$ 23.65	\$ 49.40
Storage Service	180.00	360.00	86.50	177.25
Washing Service			13.00	21.00
Stage Service	665.00	1,330.00	16.00	45.00
Miscellaneous Service	140.41	297.53	111.96	235.85
Total	\$ 985.41	\$ 1,987.53	\$ 251.11	\$ 528.50
Cost of Sales:				
Stage Service	\$ 499.74	\$ 1,018.52	\$ 12.00	\$ 34.91
Miscellaneous Service	85.61	228.73	68.26	181.15
Total	\$ 585.35	\$ 1,247.25	\$ 80.26	\$ 216.06

GENERAL INFORMATION

14.

FEBRUARY 28, 1931

	<u>MONTH OF FEBRUARY</u>	<u>TO DATE THIS YEAR</u>
<u>NEW CARS, DEPARTMENT:</u>		
Number of New Cars Sold	2	3
<u>USED CARS, DEPARTMENT:</u>		
Number of Used Cars Sold	2	6
<u>GASOLINE DEPARTMENT:</u>		
Gallons of Gasoline Sold;		
Suburban Transportation System, Division	8,065.0	17,071.5
Ford Agency Garage, Division	6,355.0	12,980.0
Total Sales	14,420.0	30,051.5
Internal Consumption	190.5	350.5
Shortage	47.5	86.0
Total Volume handled (Gallons)	<u>14,658.0</u>	<u>30,488.0</u>
Average Gross Profit, per Gallon	\$.0343	.0387
<u>LUBRICANTS DEPARTMENT:</u>		
Pounds of Grease Sold	170.5	295.0
Quarts of Kerosene "	152.0	274.5
Quarts of Oil "	1,234.5	2,635.0
Total Number of Units "	<u>1,557.0</u>	<u>3,204.5</u>
Average Selling Price, per unit	\$.223	.226
Average Gross Profit, per unit	\$.085	.086
<u>PARTS AND ACCESSORIES DEPARTMENT:</u>		
Number of Tires Sold	12	21
Average Gross Profit, per unit	\$ 1,885	1.66
Number of Tubes Sold	10	18
Average Gross Profit, per unit	\$.35	.318
Ford Parts Sold on Repair Orders, other than S. T. S. business	\$ 22.11	169.46

GENERAL INFORMATION

15.

FEBRUARY 28, 1931

	MONTH OF FEBRUARY	TO DATE THIS YEAR
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REPAIR SHOP, DEPARTMENT:

Total Labor Hours	664.8	1,548.8
Average Cost of Labor, per hour	\$.956	.924
Repair Shop Expenses, per hour	.379	.344
Average Cost of Shop Revenue, per hour	\$ 1.335	1.268

GARAGE SERVICE, DEPARTMENT:

Number of Battery Service Sales	20	37
Average Revenue, per unit	\$ 1.18	1.34
Number of Cars washed	13	18
Average Revenue, per car	\$ 1.00	1.17
Total Labor Hours	1,135.9	2,483.2
Average Cost of Labor, per hour	\$.586	.589
Garage Service expenses, per hour	.369	.326
Average Cost of Garage Service Revenue, per hour	\$.955	.915

TAXI SERVICE, DEPARTMENT:

Mileage	xxx.x	xxx.x
Gross Revenue, per mile	\$.xxx	.xxx
Total Expenses (Labor excluded), per mile	.xxx	.xxx
Hours in Service	13.1	28.8
Cost of Labor, per hour	\$.582	.584

WRECKER SERVICE, DEPARTMENT:

Mileage	xxx.x	xxx.x
Gross Revenue, per mile:		
S.T.S. Division (Labor excluded)	\$.200	.200
Ford Agency Garage, "Division"	.xxx	.xxx
Total Expenses (Labor excluded) per mile	.xxx	.xxx
Hours in Service (Except S. T. S.)	10.3	18.8
Total Labor Hours (Except S.T.S.)	10.3	21.6
Cost of Labor, per hour	\$.665	.683

YOST AUTO COMPANY

MARCH

1931

YOST AUTO COMPANY

1.

BALANCE SHEET

MARCH 31, 1931

ASSETSCURRENT ASSETS:

Cash on hand	\$ 407.17	
Due from Bank	12,805.96	\$ 13,213.13
Investments; Bonds	\$ 300.00	
Real Estate	843.81	1,143.81
Accounts Receivable, Trade	\$ 9,046.08	
Notes & Contracts Receivable	26,588.86	
Accrued Interest	924.81	
	\$ 36,559.75	
Less Reserve for Bad Debts	1,800.00	34,759.75
Inventory of Merchandise		13,003.94
Deferred Expenses		1,030.91
Total Current Assets		\$ 63,151.54

FIXED ASSETS:

Stock; Suburban Transportation System		\$ 45,309.17
Loans; Suburban Transportation System		30,000.00
Des Moines Auto Company		5,000.00
Land used for Garage purposes		2,800.00
Building	\$ 47,021.78	
Less Reserve for Depreciation	19,289.66	27,732.12
Equipment	\$ 22,662.13	
Less Reserve for Depreciation	18,319.51	4,342.62
Total Assets		<u>\$178,335.45</u>

LIABILITIESCURRENT LIABILITIES:

Checks Outstanding	\$ 23.08	
Accounts Payable, Trade	5,062.46	
Accrued Pay Roll	1,104.27	
Accrued Taxes	66.00	
Deferred Income	86.28	
Due Stockholders	6,277.22	
Total Liabilities		<u>\$ 12,619.31</u>

PROPRIETORSHIP

Capital Stock issued and Outstanding	\$145,100.00	
Surplus; Earned	20,616.14	<u>\$165,716.14</u>

INVENTORIES

2.

MARCH 31, 1931

New Cars		8	\$ 4,249.42
Used Cars		2	97.00
Gasoline	Gallons	13,710.0	1,782.88
Lubricants:			
Kerosene	Quarts	251.5	} 685.24
Oils	Quarts	5,198.0	
Grease	Pounds	416.0	
Ford Parts			3,579.57
Used Parts			3.95
Tires		48	357.89
Tubes		88	111.93
Miscellaneous Merchandise			<u>2,136.06</u>
Total			<u>\$13,003.94</u>

CONSIGNMENT MERCHANDISE

Gasoline:			
White	Gallons	1,590.0	\$ 1.11
Ethyl	Gallons	449.0	<u>1.11</u>
Total	Gallons	<u>2,039.0</u>	<u>\$ 2.22</u>

YOST AUTO COMPANY

3.

PROFIT AND LOSS STATEMENT

MARCH 31, 1931

	MONTH OF MARCH	TO DATE THIS YEAR
Sales of Merchandise and Service	\$ 10,805.20	\$ 25,112.34
Cost of Sales; Merchandise	7,208.13	15,436.60
Labor	1,399.16	4,324.83
Total Cost of Sales	\$ 8,607.29	\$ 19,761.43
Gross Profit on Sales	\$ 2,197.91	\$ 5,350.91
Other Income:		
Dividends Received	\$	\$ 2,720.00
Interest Earned	402.47	1,196.58
Total Gross Income	\$ 2,600.38	\$ 9,267.49
Expenses:		
Advertising	\$ 49.25	\$ 136.25
Bad Debts, Estimated	100.00	300.00
Demonstration Expenses	33.32	78.01
Depreciation of Building	156.74	470.22
Depreciation of Equipment	98.82	296.46
Guaranteed New Car Service	102.96	158.16
Heat	105.05	313.34
Industrial Insurance	21.00	61.96
Insurance, Other	26.76	87.28
Licenses	9.22	27.66
Light and Power	64.12	200.75
Rent	10.00	30.00
Salaries, Office	255.78	779.51
Salaries, Other	397.50	1,197.50
Supplies & Expenses, Office	5.09	71.86
Supplies & Expenses, Other	224.10	585.85
Sweep Floors	83.49	255.21
Taxes	66.00	202.74
Telephone & Telegraph	13.20	39.35
Water	8.85	30.65
Total Expenses	\$ 1,831.25	\$ 5,322.16
NET PROFIT	\$ 769.13	\$ 3,945.33

ANALYSIS OF SURPLUS ACCOUNT

March 1, 1931	Balance, Credit	\$ 19,995.26
March 31, 1931	Net Profit for March	769.13
		\$ 20,764.39
	Less Income Taxes Paid	148.25
March 31, 1931	Balance, Credit	\$ 20,616.14

PROFIT AND LOSS STATEMENT

4.

(Interest and Dividends Excluded)

MARCH 31, 1931

	SUBURBAN TRANSPORTATION SYSTEM, DIVISION		FORD AGENCY GARAGE, DIVISION	
	MARCH 1931	TO DATE THIS YEAR	MARCH 1931	TO DATE THIS YEAR
Sales of Merchandise	\$ 3,157.98	\$10,312.83	\$ 7,647.22	\$14,799.51
Cost of Sales	<u>2,161.09</u>	<u>7,658.40</u>	<u>6,446.20</u>	<u>12,103.03</u>
Gross Profit	\$ 996.89	\$ 2,654.43	\$ 1,201.02	\$ 2,696.48
Expenses:				
Advertising	\$	\$	\$ 49.25	136.25
Bad Debts, Estimated			100.00	300.00
Demonstration Expenses			33.32	78.01
Depreciation of Building	62.70	185.10	94.04	282.12
Depreciation of Equipment	37.00	111.00	61.82	185.46
Guaranteed New Car Service			102.96	158.16
Heat	42.02	125.33	63.03	188.01
Industrial Insurance	10.50	30.98	10.50	30.98
Insurance, Other	6.22	18.66	20.54	68.62
Licenses			9.22	27.66
Light and Power	25.64	80.29	38.48	120.46
Rent			10.00	30.00
Salaries, Office	85.26	259.83	170.52	519.68
Salaries, Other	37.50	112.50	360.00	1,085.00
Supplies and Expenses, Office	1.70	23.96	3.39	47.90
Supplies and Expenses, Other	94.09	248.57	130.01	337.28
Sweep Floors	33.40	102.09	50.09	153.12
Taxes	23.63	71.95	42.37	130.79
Telephone and Telegraph	4.40	13.11	8.80	26.24
Water	3.54	12.02	5.31	18.03
Total Expenses	\$ 467.60	\$ 1,398.39	\$ 1,363.65	\$ 3,923.77
NET PROFIT	\$ 529.29	\$ 1,256.04	\$	\$
NET LOSS			<u>162.63</u>	<u>1,227.29</u>

DEPARTMENTAL SUMMARY

5.

MONTH OF MARCH 1931

<u>DEPARTMENT</u>	<u>SALES</u>	<u>COST OF SALES</u>	<u>EXPENSES</u>	<u>NET PROFIT</u>
SUBURBAN TRANSPORTATION SYSTEM, DIVISION				
Gasoline	\$ 1,505.05	1,000.77	46.80	457.48
Lubricants	265.94	164.88	9.44	91.62
Parts & Accessories	196.41	156.47	76.12	36.18*
Repair Shop	218.37	249.06	127.72	158.41*
Garage Service	951.61	587.27	187.15	177.19
Taxi Service	11.80	2.64	5.34	3.82
Wrecker Service	8.80		15.03	6.23*
Total	<u>\$ 3,157.98</u>	<u>2,161.09</u>	<u>467.60</u>	<u>529.29</u>

% on Sales	100.0	68.4	14.8	16.8
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FORD AGENCY GARAGE, DIVISION

New Cars	\$ 4,395.02	3,742.64	515.91	136.47
Used Cars	675.00	685.20	32.98	43.18*
Gasoline	961.61	781.21	147.15	33.25
Lubricants	165.93	102.88	34.34	28.71
Parts & Accessories	742.16	574.08	219.08	51.00*
Repair Shop	372.27	424.69	162.21	214.63*
Garage Service	261.69	119.33	181.56	39.30*
Taxi Service	33.29	7.45	25.88	.04*
Wrecker Service	40.25	8.72	44.44	12.91*
Total	<u>\$ 7,647.22</u>	<u>6,446.20</u>	<u>1,363.65</u>	<u>162.63*</u>

% on Sales	100.0	84.2	17.9	2.1*
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Grand Total	<u>\$10,805.20</u>	<u>8,607.29</u>	<u>1,831.25</u>	<u>366.66</u>
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% on Sales	100.0	79.7	16.9	3.4
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*Indicates Loss

DEPARTMENTAL SUMMARY

6.

JANUARY 1, TO MARCH 31, 1931

<u>DEPARTMENT</u>	<u>SALES</u>	<u>COST OF SALES</u>	<u>EXPENSES</u>	<u>NET PROFIT</u>
SUBURBAN TRANSPORTATION SYSTEM, DIVISION				
Gasoline	\$ 4,456.95	\$ 3,305.43	140.41	1,011.11
Lubricants	676.32	419.31	25.25	231.76
Parts & Accessories	1,292.61	1,031.81	251.19	9.61
Repair Shop	892.11	1,059.86	352.36	520.13*
Garage Service	2,939.14	1,834.52	565.23	519.49
Taxi Service	31.30	7.45	9.24	14.61
Wrecker Service	24.50		34.81	10.41*
Total	\$10,312.47	7,654.40	1,394.39	1,256.04
% on Sales	100.0	74.2	13.6	12.2

FORD AGENCY GARAGE, DIVISION

New Cars	\$ 6,246.77	\$ 5,317.69	1,183.90	255.02*
Used Cars	1,077.50	1,066.20	76.48	65.18*
Gasoline	3,279.17	2,581.67	589.33	108.17
Lubricants	480.52	297.93	120.04	62.55
Parts & Accessories	1,832.17	1,416.36	716.59	300.78*
Repair Shop	900.35	1,045.00	469.76	614.41*
Garage Service	790.19	335.39	594.77	139.97*
Taxi Service	82.09	19.45	56.82	6.02
Wrecker Service	110.75	23.14	116.28	28.67*
Total	\$14,799.51	\$12,103.03	3,923.77	1,227.29*
% on Sales	100.0	81.8	26.5	8.3*
Grand Total	\$25,112.34	\$19,761.43	5,322.16	28.75
% on Sales	100.0	78.7	21.2	0.1

*Indicates Loss

ALLOCATION OF EXPENSES
MONTH OF MARCH 1931

7.

SEE NEXT PAGE.

ALLOCATION OF EXPENSES

DEPARTMENT:-	GENERAL EXPENSES	BUILDING EXPENSES	NEW CARS	USED CARS
ITEMS				
Advertising	\$ 49.25			
Bad Debts, Estimated	100.00			
Demonstration			\$ 32.22	1.10
Depreciation of Building		\$ 156.74		
Depreciation of Equipment	8.20	.62		
Guaranteed New Car Service			102.96	
Heat		105.05		
Industrial Insurance				
Insurance, Other	9.93	10.92		
Licenses			2.88	1.00
Light and Power		64.12		
Rent				
Salaries, Office	255.78			
Salaries, Other			125.00	
Supplies & Expenses, Office	5.09			
Supplies & Expenses, Other		9.95		
Sweep Floors		83.49		
Taxes		33.50	4.23	
Telephone & Telegraph	13.20			
Water		8.85		
Apportion Building Expenses	\$	\$ 473.24	47.32	
Apportion General Expenses	441.45		201.30	30.88
Total Expenses	\$ x.xx	x.xx	515.91	32.98
S. T. S. Division	\$ 91.36	189.30		
Garage Division	350.09	283.94	515.91	32.98

MONTH OF MARCH 1931

8.

<u>GASOLINE</u>	<u>LUBRICANTS</u>	<u>PARTS AND</u> <u>ACCESSORIES</u>	<u>REPAIR</u> <u>SHOP</u>	<u>GARAGE</u> <u>SERVICE</u>	<u>TAXI</u> <u>SERVICE</u>	<u>WRECKER</u> <u>SERVICE</u>
\$	\$	\$	\$	\$	\$	\$
5.00	2.00	3.00	30.00	20.00	5.00	25.00
			8.09	12.91		
	.50	4.40	.71	.30		
					3.39	1.95
				10.00		
100.00	25.00	147.50				
		20.00	99.34	46.33	20.65	27.83
1.30	.98	9.75	10.07	3.25	.32	2.60
		70.98	118.32	236.62		
<u>87.65</u>	<u>15.30</u>	<u>39.57</u>	<u>23.40</u>	<u>39.40</u>	<u>1.86</u>	<u>2.09</u>
\$ <u>193.95</u>	\$ <u>43.78</u>	\$ <u>295.20</u>	\$ <u>289.93</u>	\$ <u>368.81</u>	\$ <u>31.22</u>	\$ <u>59.47</u>
\$ 46.80	\$ 9.44	\$ 76.12	\$ 127.72	\$ 187.15	\$ 5.34	\$ 15.03
147.15	34.34	219.08	162.21	181.66	25.88	44.44

ALLOCATION OF EXPENSES

9.

JANUARY 1 TO MARCH 31, 1931

SEE NEXT PAGE.

ALLOCATION OF EXPENSES

DEPARTMENT:-	GENERAL EXPENSES	BUILDING EXPENSES	NEW CARS	USED CARS
ITEMS				
Advertising	\$ 115.25		\$ 21.00	
Bad Debts, Estimated	300.00			
Demonstration			76.61	1.40
Depreciation of Building		470.22		
Depreciation of Equipment	24.60	1.86		
Guaranteed New Car Service			155.16	
Heat		313.34		
Industrial Insurance				
Insurance, Other	36.79	32.76		
Licenses			8.64	3.00
Light and Power		200.75		
Rent				
Salaries, Office	779.51			
Salaries, Other			375.00	
Supplies & Expenses, Office	71.86			
Supplies & Expenses, Other		37.19		
Sweep Floors		255.21		
Taxes		99.78	14.13	.70
Telephone and Telegraph	39.35			
Water		30.05		
Apportion Building Expenses		\$ 1,441.16	144.11	
Apportion General Expenses	\$ 1,367.36		386.25	71.38
Total Expenses	\$ 2,784.07	\$ 2,784.07	1,183.90	76.48
S. T. S., Division	\$ 296.90	576.47		
Garage, Division	1,070.46	864.69	1,183.90	76.48

JANUARY 1 TO MARCH 31, 1931

10.

<u>GASOLINE</u>	<u>LUBRICANTS</u>	<u>PARTS AND ACCESSORIES</u>	<u>REPAIR SHOP</u>	<u>GARAGE SERVICE</u>	<u>TAXI SERVICE</u>	<u>WRECKER SERVICE</u>
\$	\$	\$	\$	\$	\$	\$
15.00	6.00	9.00	90.00	60.00	15.00	75.00
			24.94	37.02		
	1.50	13.20	2.13	.90		
					10.17	5.85
				30.00		
300.00	75.00	447.50				
3.76		72.92	217.12	170.09	32.44	52.33
4.10	3.78	29.55	31.19	10.29	1.02	8.20
		216.17	360.30	720.58		
<u>406.86</u>	<u>59.01</u>	<u>179.44</u>	<u>96.44</u>	<u>151.02</u>	<u>7.23</u>	<u>9.71</u>
<u>\$ 729.74</u>	<u>145.29</u>	<u>967.78</u>	<u>822.12</u>	<u>1,179.90</u>	<u>65.86</u>	<u>151.09</u>
\$ 140.41	25.25	251.19	352.36	585.13	9.24	34.61
589.33	120.04	716.59	469.76	594.77	56.62	116.28

PAYROLL

11.

MONTH OF MARCH 1931

NAME	DEPARTMENT	RATE	PER	AMOUNT
Arrowood, Chas.	Shop	\$.60	Hour	\$ 143.70
Astell, Geo. M.	Shop	.55	Hour	110.00
Cogswell, Harry	Shop	.65	Hour	126.62
Coomer, Ethan	Shop	.80	Hour	122.96
Doty, Dan	Shop	.75	Hour	143.84
Evans, Herb	Shop	.60	Hour	113.10
Hathaway, Glenn	Shop	.60	Hour	125.10
Hoffer, Murlin	Shop	.55	Hour	122.87
Howlett, Dane	Parts	125.00	Month	125.00
Londerville, Claude	Shop	.60	Hour	125.10
Magill, Cecil	Shop	.65	Hour	140.59
Osborn, Sherman	Shop	.50	Hour	117.35
Rittenhouse, Fern K.	Shop	.75	Hour	165.60
Rynearson, Roy	Shop	.70	Hour	110.04
Yost, E. L.	Shop	.70	Hour	98.07
Yost, S. A.	Shop	300.00	Month	300.00
Wilson, Lester	New Cars	180.00	Month	180.00
Rittenhouse, Lillie	Office	120.00	Month	111.40
Naughton, Edna	Office	90.00	Month	90.00
Strout, Paul R.	Office	50.00	Month	50.00
Larsen, Chas.	Watchman	3.00	Month	3.00
Total				<u>\$ 2,624.34</u>

ANALYSIS OF SHOP LABOR PURCHASES

DEPARTMENT	HOURS	AMOUNT	AVERAGE PER HOUR
Repair Shop	734.18	673.75	.916
Garage Service	368.5	203.37	.552
Stage Service	856.7	503.23	.587
Taxi Service	16.9	10.09	.597
Wrecker Service	13.6	8.72	.641
Total	<u>1,989.88</u>	<u>1,399.16</u>	<u>.703</u>

RECONCILIATION OF GROSS PROFIT ON SALES

MONTH OF MARCH 1931

SUBURBAN TRANSPORTATION SYSTEM, DIVISION:

Sales	Gallons	9,121½	@ .165	\$	\$ 1,505.05
Cost of Sales					
March 1 to March 10	Gallons	2,958½	@ .135		399.40
March 11 to March 15	Gallons	1,371	@ .115		157.67
March 16 to March 19	Gallons	1,242½	@ .10		124.25
March 20 to March 31	Gallons	3,549½	@ .09		319.45
					<u>1,000.77</u>
Gross Profit, Average .0553 per Gallon					<u>\$ 504.28</u>

FORD AGENCY GARAGE, DIVISION:

Sales	Gallons	7,588	@ .127	\$	\$ 961.61
Intercompany Sales	Gallons	185½			22.73
Total	Gallons	7,773½			\$ 984.34
Cost of Sales					
March 1 to March 10	Gallons	1,266½	@ .135		171.00
March 11 to March 15	Gallons	999	@ .115		114.89
March 16 to March 19	Gallons	1,373½	@ .10		137.35
March 20 to March 31	Gallons	3,801½	@ .09		342.14
Ethyl Gasoline	Gallons	128	@ .13		16.64
Ethyl Gasoline	Gallons	232	@ .12		27.84
Total	Gallons	7,800½		\$	809.86
Less 79 Gallons Consignment					
Stock replaced @ .075 reduction					<u>5.92</u>
					<u>803.94</u>
Gross Profit, Average .0238 per Gallon					<u>\$ 180.40</u>

Station Price of White Gasoline fluctuated from
18¢ to 11¢ per Gallon.

STORAGE GASOLINE:

In special tanks	Gallons	12,669	@ .09	\$	\$ 1,140.21
Cost of Containers, allocated to present contents					<u>545.80</u>
Total Cost, Average .133082 per Gallon					\$ 1,686.01
In Barrels;	Gallons	935	@ .09		<u>84.15</u>
Total Cost of Storage Gasoline					<u>\$ 1,770.16</u>

ANALYSIS OF SALES

13.

MARCH 31, 1931

	SUBURBAN TRANSPORTA- TION SYSTEM DIVISION		FORD AGENCY GARAGE DIVISION	
	MARCH	TO DATE	MARCH	TO DATE
	1931	THIS YEAR	1931	THIS YEAR
<u>PARTS AND ACCESSORIES, DEPARTMENT</u>				
Ford Parts	\$ 13.19	45.61	383.87	915.04
Used Parts			1.50	12.10
Tires			102.71	277.00
Tubes			21.73	50.33
Miscellaneous Merchandise	183.22	1,247.00	232.35	577.70
Total	\$- 196.41	1,292.61	742.16	1,832.17
Cost of Sales:				
Ford Parts	\$ 9.89	34.21	287.90	686.28
Used Parts			.75	6.05
Tires			82.17	221.60
Tubes			17.38	40.26
Miscellaneous Merchandise	146.58	997.60	185.88	462.17
Total	\$ 156.47	1,031.81	574.08	1,416.36
<u>GARAGE SERVICE, DEPARTMENT</u>				
Battery Service	\$	\$	25.10	74.50
Storage Service	180.00	540.00	89.75	267.00
Washing Service			9.75	30.75
Stage Service	665.00	1,995.00	14.00	59.00
Miscellaneous Service	106.61	404.14	123.09	358.94
Total	\$ 951.61	2,939.14	261.69	790.19
Cost of Sales:				
Stage Service	\$ 492.87	1,511.39	10.36	45.27
Miscellaneous Service	94.40	323.13	108.97	290.12
Total	\$ 587.27	1,834.52	119.33	335.39

GENERAL INFORMATION

14.

MARCH 31, 1931

	<u>MONTH OF MARCH</u>	<u>TO DATE THIS YEAR</u>
<u>NEW CARS DEPARTMENT:</u>		
Number of New Cars Sold	7	10
<u>USED CARS DEPARTMENT:</u>		
Number of Used Cars Sold	2	8
<u>GASOLINE DEPARTMENT:</u>		
Gallons of Gasoline Sold:		
Suburban Transportation System, Division	9,121.5	26,193.0
Ford Agency Garage, Division	7,566.0	20,566.0
Total Sales	16,709.5	46,761.0
Internal Consumption	155.5	536.0
Shortage	27.0	113.0
Total Volume handled (Gallons)	16,922.0	47,410.0
Average Gross Profit, per Gallon	\$.03908	.0390
<u>LUBRICANTS DEPARTMENT:</u>		
Pounds of Grease Sold	170.5	465.5
Quarts of Kerosene	152.0	426.5
Quarts of Oil	1,234.5	3,869.5
Total Number of Units	1,557.0	4,761.5
Average Selling Price, per unit	\$.2778	.243
Average Gross Profit, per unit	\$.1058	.092
<u>PARTS AND ACCESSORIES DEPARTMENT:</u>		
Number of Tires Sold	12	33
Average Gross Profit, per unit	\$ 1.7125	1.679
Number of Tubes Sold	11	29
Average Gross Profit, per unit	\$.3955	.347
Ford Parts Sold on Repair Orders, other than S. T. S. business	\$ 65.836	235.29

GENERAL INFORMATION

15.

MARCH 31, 1931

	<u>MONTH OF</u> <u>MARCH</u>	<u>TO DATE</u> <u>THIS YEAR</u>
<u>REPAIR SHOP, DEPARTMENT:</u>		
Total Labor Hours	734.1	2,282.9
Average Cost of Labor, per hour	\$.9188	92.2
Repair Shop Expenses, per hour	.396	36.0
Average Cost of Shop Revenue, per hour	\$ <u>1.3148</u>	<u>128.2</u>

GARAGE SERVICE, DEPARTMENT:

Number of Battery Service Sales	23	60
Average Revenue, per unit	\$ 1.098	1.242
Number of Cars washed	10	28
Average Revenue, per hour	\$.9758	1.098
Total Labor Hours	1,225.2	3,708.4
Average Cost of Labor, per hour	\$.5778	58.6
Garage Service Expenses, per hour	.301	31.8
Average Cost of Garage Service Revenue, per hour	\$ <u>.8788</u>	<u>90.4</u>

TAXI SERVICE, DEPARTMENT:

Mileage	xxx.x	xxx.x
Gross Revenue, per mile	\$.xxx8	.xxx
Total Expenses (Labor Excluded), per mile	\$.xxx8	.xxx
Hours in Service	16.9	45.7
Cost of Labor, per hour	\$.5978	.588

WRECKER SERVICE, DEPARTMENT:

Mileage	xxx.x	xxx.x
Gross Revenue, per mile:		
S.T.S. Division (Labor Excluded)	\$.2008	.200
Ford Agency Garage Division	.xxx	.xxx
Total Expenses (Labor Excluded), per mile	.xxx	.xxx
Hours in Service (Except S. T. S.)	11.0	29.8
Total Labor Hours (Except S. T. S.)	13.6	35.2
Cost of Labor, per hour	\$.6418	.657

YOST AUTO COMPANY

APRIL

1931

YOST AUTO COMPANY

1.

BALANCE SHEET

APRIL 30, 1931

ASSETSCURRENT ASSETS:

Cash on hand	\$ 305.06	
Due from Bank	14,776.86	\$ 15,081.92
Investments; Bonds	\$ 300.00	
Real Estate	843.81	1,143.81
Accounts Receivable, Trade	\$ 8,266.85	
Notes & Contracts Receivable	25,550.39	
Accrued Interest	1,206.70	
Advances to Stockholders	500.00	
	\$ 35,523.94	
Less Reserve for Bad Debts	1,900.00	33,623.94
Inventory of Merchandise		12,199.77
Deferred Expenses		973.97
Total Current Assets		\$ 63,023.41

FIXED ASSETS:

Stock; Suburban Transportation System		\$ 45,309.17
Loans; Suburban Transportation System		30,000.00
Des Moines Auto Company		5,000.00
Land used for Garage purposes		2,800.00
Building	\$ 47,021.78	
Less Reserve for Depreciation	19,446.40	27,575.38
Equipment	\$ 22,662.13	
Less Reserve for Depreciation	18,418.33	4,243.80
Total Assets		\$ 177,951.76

LIABILITIESCURRENT LIABILITIES:

Checks Outstanding	\$ 269.80	
Accounts Payable, Trade	4,171.91	
Accrued Pay Roll	1,005.95	
Accrued Taxes	132.00	
Deferred Income	111.25	
Due Stockholders	6,037.98	
Total Liabilities		\$ 11,728.89

PROPRIETORSHIP

Capital Stock issued and Outstanding	\$145,100.00	
Surplus; Earned	21,122.87	\$166,222.87

Accrued 1930 Income Taxes	\$ 444.00	
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INVENTORIES
APRIL 30, 1931

2.

New Cars		7	\$ 3,719.69
Used Cars		2	97.00
Gasoline	Gallons	12,996	1,718.98
Lubricants:			
Kerosene	Quarts	89½	} 620.03
Oils	Quarts	5,070	
Grease	Pounds	290	
Ford Parts			3,435.53
Tires		38	301.42
Tubes		76	100.05
Miscellaneous Merchandise			<u>2,207.07</u>
Total			<u>\$12,199.77</u>

CONSIGNMENT MERCHANDISE

Gasoline:			
White	Gallons	1,590	\$ x.xx
Ethyl	Gallons	<u>355</u>	<u>x.xx</u>
Total	Gallons	<u>1,945</u>	<u>\$ x.xx</u>

YOST AUTO COMPANY

3.

PROFIT AND LOSS STATEMENT

APRIL 30, 1931

	<u>MONTH OF APRIL</u>	<u>TO DATE THIS YEAR</u>
Sales of Merchandise and Service	\$ 7,374.73	\$ 32,487.07
Cost of Sales; Merchandise	4,199.45	19,636.05
Labor	<u>1,449.35</u>	<u>5,774.18</u>
Total Cost of Sales	\$ 5,648.80	\$ 25,410.23
Gross Profit on Sales	\$ 1,725.93	\$ 7,076.84
Other Income:		
Dividends Received	\$	\$ 2,720.00
Interest Earned	<u>403.42</u>	<u>1,600.00</u>
Total Gross Income	\$ 2,129.35	\$ 11,396.84
Expenses:		
Advertising	\$ 28.00	164.25
Bad Debts, Estimated	100.00	400.00
Demonstration Expenses	35.79	113.80
Depreciation of Building	156.74	626.96
Depreciation of Equipment	98.82	395.28
Guaranteed New Car Service	54.00	212.16
Heat	64.12	377.46
Industrial Insurance		61.96
Insurance, Other	27.26	114.54
Licenses	9.22	36.88
Light and Power	55.33	256.08
Rent	10.00	40.00
Salaries, Office	211.63	991.14
Salaries, Other	436.25	1,633.75
Supplies & Expenses, Office	18.07	89.93
Supplies & Expenses, Other	162.22	748.07
Sweep Floors	76.02	331.23
Taxes	66.00	268.74
Telephone & Telegraph	5.05	44.40
Water	<u>8.10</u>	<u>38.15</u>
Total Expenses	\$ 1,622.62	\$ 6,944.78
NET PROFIT	\$ 506.73	\$ 4,452.06

ANALYSIS OF SURPLUS ACCOUNT

April 1, 1931 Balance, Credit	\$ 20,616.14
April 30, 1931 Net Profit for April	<u>506.73</u>
April 30, 1931 Balance, Credit	\$ 21,122.87

PROFIT AND LOSS STATEMENT

4.

(Interest and Dividends Excluded)

APRIL 30, 1931

	SUBURBAN TRANSPORTATION SYSTEM, DIVISION		FORD AGENCY GARAGE, DIVISION	
	APRIL 1931	TO DATE THIS YEAR	APRIL 1931	TO DATE THIS YEAR
Sales of Mdse. & Service	\$ 3,081.51	\$ 13,394.34	\$ 4,293.22	\$ 19,092.73
Cost of Sales	<u>2,151.28</u>	<u>9,809.68</u>	<u>3,497.52</u>	<u>15,600.55</u>
Gross Profit	\$ 930.23	\$ 3,584.66	\$ 795.70	\$ 3,492.18
Expenses:				
Advertising	\$	\$	\$ 28.00	\$ 164.25
Bad Debts, Estimated			100.00	400.00
Demonstration Expenses			35.79	113.80
Depreciation of Building	62.70	250.80	94.04	376.16
Depreciation of Equipment	37.00	148.00	61.82	247.28
Guaranteed New Car Service			54.00	212.16
Heat	25.65	150.98	38.47	226.48
Industrial Insurance		30.98		30.98
Insurance, Other	6.34	25.00	20.92	89.54
Licenses			9.22	36.88
Light and Power	22.13	102.42	33.20	153.66
Rent			10.00	40.00
Salaries, Office	70.54	330.37	141.09	660.77
Salaries, Other	37.50	150.00	398.75	1,483.75
Supplies & Expenses, Office	6.02	29.98	12.05	59.95
Supplies & Expenses, Other	74.96	323.53	87.26	424.54
Sweep Floors	30.41	132.50	45.61	198.73
Taxes	23.63	95.58	42.37	173.16
Telephone and Telegraph	1.69	14.80	3.36	29.60
Water	3.24	15.26	4.86	22.89
Total Expenses	\$ 401.81	\$ 1,800.20	\$ 1,220.81	\$ 5,144.58
NET PROFIT	\$ 528.42	\$ 1,784.46		
NET LOSS			\$ 425.11	\$ 1,652.40

DEPARTMENTAL SUMMARY

5.

MONTH OF APRIL 1931

DEPARTMENT	SALES	COST OF SALES	EXPENSES	NET PROFIT
SUBURBAN TRANSPORTATION SYSTEM, DIVISION				
Gasoline	\$1,477.33	984.89	40.65	451.79
Lubricants	276.38	171.36	8.79	96.23
Parts and Accessories	129.15	103.00	70.87	64.72*
Repair Shop	220.54	294.08	97.75	171.29*
Garage Service	960.51	594.75	170.60	195.16
Taxi Service	12.40	3.20	4.10	5.10
Wrecker Service	5.20		9.05	3.85*
Total	<u>\$3,081.51</u>	<u>\$2,151.28</u>	<u>401.51</u>	<u>528.42</u>

% on Sales	100.0	69.8	13.0	17.2
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FORD AGENCY GARAGE, DIVISION

New Cars	\$1,843.75	\$1,508.83	435.46	103.54*
Used Cars	65.00	65.00	5.53	5.53*
Gasoline	872.61	733.87	164.65	25.91*
Lubricants	195.71	121.34	40.34	34.03
Parts and Accessories	664.82	511.16	220.10	66.44*
Repair Shop	303.73	405.13	134.24	235.64*
Garage Service	312.40	140.48	178.41	6.49*
Taxi Service	16.70	4.16	13.14	.60*
Wrecker Service	18.50	7.55	25.94	14.99*
Total	<u>\$4,293.22</u>	<u>\$3,497.52</u>	<u>\$1,220.81</u>	<u>425.11*</u>

% on Sales	100.0	81.5	28.4	9.9*
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Grand Total	<u>\$7,374.73</u>	<u>\$5,648.80</u>	<u>\$1,622.62</u>	<u>103.31</u>
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% on Sales	100.0	76.6	22.0	1.4
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*Indicates Loss

DEPARTMENTAL SUMMARY

6.

JANUARY 1 TO APRIL 30, 1931

DEPARTMENT	SALES	COST OF SALES	EXPENSES	NET PROFIT
SUBURBAN TRANSPORTATION SYSTEM, DIVISION				
Gasoline	\$ 5,934.28	4,290.32	151.06	1,462.90
Lubricants	952.70	590.67	34.04	327.99
Parts & Accessories	1,421.76	1,134.81	322.06	35.11*
Repair Shop	1,112.65	1,353.96	450.11	691.42*
Garage Service	3,899.65	2,429.27	755.73	714.65
Taxi Service	43.70	10.65	13.34	19.71
Wrecker Service	29.60		43.86	14.26*
Total	<u>\$13,394.34</u>	<u>9,809.68</u>	<u>1,800.20</u>	<u>1,784.46</u>

% on Sales	100.0	73.3	13.4	13.3
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FORD AGENCY GARAGE, DIVISION

New Cars	\$ 8,090.52	6,826.72	1,622.36	355.56*
Used Cars	1,142.50	1,131.20	82.01	70.71*
Gasoline	4,151.78	3,315.54	753.98	82.26
Lubricants	676.23	419.27	160.38	96.58
Parts & Accessories	2,496.93	1,927.52	936.69	367.22*
Repair Shop	1,204.08	1,450.13	604.00	850.05*
Garage Service	1,102.59	475.87	773.18	146.46*
Taxi Service	98.79	23.61	69.76	5.42
Wrecker Service	129.25	30.69	142.22	43.66*
Total	<u>\$19,092.73</u>	<u>15,600.55</u>	<u>5,144.58</u>	<u>1,652.40*</u>

% on Sales	100.0	61.6	27.0	8.6*
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Grand Total	<u>\$32,487.07</u>	<u>25,410.23</u>	<u>6,944.78</u>	<u>132.06</u>
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% on Sales	100.0	78.2	21.4	0.4
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*Indicates Loss

ALLOCATION OF EXPENSES

7.

MONTH OF APRIL 1931

SEE NEXT PAGE.

ALLOCATION OF EXPENSES

DEPARTMENT:--	GENERAL EXPENSES	BUILDING EXPENSES	NEW CARS	USED CARS
ITEMS				
Advertising	\$ 28.00	\$	\$	
Bad Debts, Estimated	100.00			
Demonstration			35.79	
Depreciation of Building		156.74		
Depreciation of Equipment	8.20	.62		
Guaranteed New Car Service			54.00	
Heat		64.12		
Industrial Insurance				
Insurance, Other	9.93	10.92		
Licenses			2.88	1.00
Light and Power		55.33		
Rent				
Salaries, Office	211.63			
Salaries, Other			170.00	
Supplies & Expenses, Office	18.07			
Supplies & Expenses, Other		7.77		
Sweep Floors		76.02		
Taxes		33.50	4.23	
Telephone & Telegraph	5.05			
Water		8.10		
Apportion Building Expenses		\$ 413.12	41.31	
Apportion General Expenses	\$ 380.86		130.25	4.53
Total Expenses	\$ x.xx	x.xx	438.46	5.53
S. T. S., Division	\$ 78.25	165.25	\$	
Garage, Division	302.63	247.87	438.46	5.53

MONTH OF APRIL 1931

8.

<u>GASOLINE</u>	<u>LUBRICANTS</u>	<u>PARTS AND</u> <u>ACCESSORIES</u>	<u>REPAIR</u> <u>SHOP</u>	<u>GARAGE</u> <u>SERVICE</u>	<u>TAXI</u> <u>SERVICE</u>	<u>WRECKER</u> <u>SERVICE</u>
\$	\$	\$	\$	\$	\$	\$
5.00	2.00	3.00	30.00	20.00	5.00	25.00
	.50	4.90	.71	.30		
					3.39	1.95
				10.00		
100.00	25.00	141.25		10.00	10.00	10.00
		20.00	60.83	62.60 5.00	6.98 1.00	14.04 1.00
1.30	.98	9.75	10.07	3.75	.32	2.60
		61.97	103.28	206.56		
<u>99.00</u>	<u>20.65</u>	<u>50.10</u>	<u>27.10</u>	<u>46.30</u>	<u>1.55</u>	<u>1.40</u>
<u>205.30</u>	<u>49.13</u>	<u>290.97</u>	<u>231.99</u>	<u>349.01</u>	<u>17.24</u>	<u>34.99</u>
40.65	8.79	70.87	97.75	170.60	4.10	9.05
164.65	40.34	220.10	134.24	178.41	13.14	25.94

ALLOCATION OF EXPENSES

9.

JANUARY 1 TO APRIL 30, 1931

SEE NEXT PAGE.

ALLOCATION OF EXPENSES

DEPARTMENT:-	GENERAL EXPENSES	BUILDING EXPENSES	NEW CARS	USED CARS
ITEMS				
Advertising	\$ 143.25		\$ 21.00	
Bad Debts, Estimated	400.00			
Demonstration			112.40	1.40
Depreciation of Building		626.96		
Depreciation of Equipment	32.80	2.48		
Guaranteed New Car Service			212.16	
Heat		377.46		
Industrial Insurance				
Insurance, Other	46.72	43.68		
Licenses			11.52	4.00
Light and Power		256.05		
Rent				
Salaries, Office	991.14			
Salaries, Other			545.00	
Supplies & Expenses, Office	89.93			
Supplies & Expenses, Other		44.96		
Sweep Floors		331.23		
Taxes		133.28	18.36	.70
Telephone and Telegraph	44.40			
Water		<u>38.15</u>		
Apportion Building Expenses		\$ 1,654.28	185.42	
Apportion General Expenses	\$ 1,748.24		<u>516.50</u>	<u>75.91</u>
Total Expenses	\$ <u>2,222.24</u>	\$ <u>1,622.36</u>		<u>82.01</u>
S. T. S., Division	\$ 375.15	741.72		
Garage, Division	1,373.09	1,112.56	1,622.36	82.01

JANUARY 1 TO APRIL 30, 1931

10.

<u>GASOLINE</u>	<u>LUBRICANTS</u>	<u>PARTS AND</u> <u>ACCESSORIES</u>	<u>REPAIR</u> <u>SHOP</u>	<u>GARAGE</u> <u>SERVICE</u>	<u>TAXI</u> <u>SERVICE</u>	<u>WRECKER</u> <u>SERVICE</u>
\$	\$	\$	\$	\$	\$	\$
20.00	8.00	12.00	120.00	80.00	20.00	100.00
			24.94	37.02		
	2.00	18.10	2.84	1.20		
					13.56	7.80
				40.00		
400.00	100.00	588.75		62.66	6.98	4.04
3.76		92.92	277.95	^{232.69} 73.71	^{39.42} 4.76	^{56.37} 11.95
5.40	4.76	39.30	41.26	^{13.54} 10.23	^{1.34} 2.00	^{10.80} 8.20
		278.14	463.58	927.14		
<u>505.88</u>	<u>79.66</u>	<u>229.54</u>	<u>123.54</u>	<u>197.32</u>	<u>8.76</u>	<u>11.11</u>
<u>935.04</u>	<u>194.42</u>	<u>1,258.75</u>	<u>1,054.11</u>	<u>1,528.91</u>	<u>83.10</u>	<u>186.08</u>
\$ 181.06	34.04	322.06	450.11	755.73	13.34	43.86
753.98	160.38	936.69	604.00	773.18	69.76	142.22

PAYROLL

11.

MONTH OF APRIL 1931

<u>NAME</u>	<u>DEPARTMENT</u>	<u>RATE</u>	<u>PER</u>	<u>AMOUNT</u>
Arrowood, Chas.	Shop	\$.60	Hour	\$ 136.14
Astell, Geo. M.	Shop	.55	Hour	115.12
Cogswell, Harry	Shop	.65	Hour	11.31
Coomer, Ethan	Shop	.80	Hour	87.60
Doty, Dan	Shop	.75	Hour	138.67
Evans, Herb	Shop	.60	Hour	120.30
Hathaway, Glen	Shop	.60	Hour	85.26
Hoffer, Murlin	Shop	.55	Hour	112.15
Howlett, Dane	Parts	125.00	Month	126.86
Londerville, Claude	Shop	.60	Hour	115.20
Magill, Cecil	Shop	.65	Hour	136.17
Osborn, Sherman	Shop	.50	Hour	116.50
Rittenhouse, Fern	Shop	.75	Hour	159.97
Rynearson, Roy	Shop	.70	Hour	85.19
Yost, E. L.	Shop	.70	Hour	76.93
Yost, S. A.	Shop	300.00	Month	300.00
Wilson, Lester	Salesman	180.00	Month	180.00
Rittenhouse, Lillie	Office	120.00	Month	71.00
Naughton, Edna	Office	90.00	Month	90.00
Yost, Geo. W.	New Cars			25.00
Gist, Vern	New Cars			10.00
Strout, Paul R.	Office	50.00	Month	50.00
Total				<u>\$ 2,349.37</u>

ANALYSIS OF SHOP LABOR PURCHASES

<u>DEPARTMENT</u>	<u>HOURS</u>	<u>AMOUNT</u>	<u>AVERAGE PER HR.</u>
Repair Shop	712.64	674.044	.946
Garage Service	358.5	211.39	.590
Stage Service	895.9	523.84	.585
Taxi Service	12.5	7.36	.590
Wrecker Service	11.7	7.55	.645
Total	<u>1,991.24</u>	<u>1,424.184</u>	<u>.715</u>

Outside Work; Repair Shop Department

\$ 25.17

RECONCILIATION OF GROSS PROFIT ON SALES

MONTH OF APRIL 1931

Station Prices:			
Suburban Transportation System			\$.165
Other Customers (White)			.130
Other Customers (Ethyl)			.160
Cost Prices:			
White Gasoline			\$.110
Ethyl Gasoline			.140
Gross Profit on Sales:			
Suburban Transportation System	Gal.	8,953.5 @ .055	\$ 492.44
Other Customers	Gal.	6,687.5 @ .020	133.75
Additional Gross Profit on Inventory Stock April 1st.	Gal.	714.0 @ .02	14.28
Handling Charge on Internal Consumption	Gal.	149.0 @ .02	2.98
			<u>\$ 643.45</u>
Less Shortage:			
White Gasoline	Gal.	20.0 @ .11	\$ 2.20
Ethyl Gasoline	Gal.	38.0 @ .14	5.32
		<u>58.0</u>	<u>\$ 7.52</u>
Total Shortage			
Total Profit computed at Station Prices			\$ 635.93
Actual Gross Profit			<u>631.18</u>
Adjustment by reason of special discount sales, errors, etc.			<u>\$ 4.75</u>
<u>Storage Gasoline:</u>			
In special tanks	Gal.	12,669.0 @ .09	\$1,140.21
Cost of Containers, allocated to present contents			<u>549.34</u>
Total Cost, average \$.133361 per Gal.			\$1,689.55
In Barrels	Gal.	<u>327.0 @ .09</u>	<u>29.43</u>
Total Cost of Storage Gasoline		<u>12,996.0</u>	<u>\$1,718.98</u>

ANALYSIS OF SALES

13.

APRIL 30, 1931

	SUBURBAN TRANSPORTA- TION SYSTEM DIVISION		FORD AGENCY GARAGE DIVISION	
	APRIL	TO DATE	APRIL	TO DATE
	1931	THIS YEAR	1931	THIS YEAR
<u>PARTS AND ACCESSORIES, DEPARTMENT</u>				
Ford Parts	\$	6.36\$	51.97\$	331.90\$ 1,246.94
Used Parts			10.05	22.15
Tires			114.99	391.99
Tubes			21.94	72.27
Miscellaneous Merchandise		122.79	1.369.79	185.94 763.64
Total	\$	129.15\$	1,421.76\$	664.82\$ 2,496.99

Cost of Sales:				
Ford Parts	\$	4.77\$	38.95\$	245.92\$ 935.20
Used Parts			3.95	10.00
Tires			91.99	313.59
Tubes			17.55	57.81
Miscellaneous Merchandise		98.23	1,095.83	146.75 610.92
Total	\$	103.00\$	1,134.81\$	511.16\$ 1,927.52

GARAGE SERVICE, DEPARTMENT

Battery Service	\$	\$	\$	17.25\$ 91.75
Storage Service		180.00	720.00	87.25 354.25
Washing Service				10.75 41.50
Stage Service		665.00	2,660.00	14.00 73.00
Miscellaneous Service		115.51	519.65	183.15 542.09
Total	\$	960.51\$	3,899.65\$	312.40\$ 1,102.59

Cost of Sales:				
Stage Service	\$	513.04\$	2,024.43\$	10.80\$ 56.07
Miscellaneous Service		81.71	494.84	129.64 419.80
Total	\$	594.75\$	2,429.27\$	140.44\$ 475.87

GENERAL INFORMATION

14.

APRIL 30, 1931

	<u>MONTH OF APRIL</u>	<u>TO DATE THIS YEAR</u>
<u>NEW CARS, DEPARTMENT:</u>		
Number of New Cars Sold	3	13
<u>USED CARS, DEPARTMENT:</u>		
Number of Used Cars Sold	1	9
<u>GASOLINE DEPARTMENT:</u>		
Gallons of Gasoline Sold;		
Suburban Transportation System, Division	8,953.5	35,146.5
Ford Agency Garage, Division	6,687.5	27,255.5
Total Sales	15,641.0	62,402.0
Internal Consumption	149.0	685.0
Shortage	58.0	171.0
Total Volume handled (Gal.)	15,848.0	63,258.0
Average Gross Profit, per Gal.	\$.04048	.0397
<u>LUBRICANTS DEPARTMENT:</u>		
Pounds of Grease	Sold 503.0	968.5
Quarts of Kerosene	" 217.0	643.5
Quarts of Oil	" 1,554.0	5,423.5
Total Number of Units	" 2,274.0	7,035.5
Average Selling Price, per unit	\$.2088	.232
Average Gross Profit, per unit	\$.0798	.088
<u>PARTS AND ACCESSORIES DEPARTMENT:</u>		
Number of Tires Sold	18	51
Average Gross Profit, per unit	\$ 1.2788	1.537
Number of Tubes Sold	16	45
Average Gross Profit, per unit	\$.2742	.322
Ford Parts Sold on Repair Orders, other than S. T. S. business	\$ 110.028	345.31

GENERAL INFORMATION

15.

APRIL 30, 1931

	MONTH OF APRIL	TO DATE THIS YEAR
<u>REPAIR SHOP, DEPARTMENT:</u>		
Total Labor Hours	712.6	2,995.5
Average Cost of Labor, per hour	\$.9466	.926
Repair Shop Expenses, per hour	.325	.352
Average Cost of Shop Revenue, per hour	\$ 1.2716	1.278
<u>GARAGE SERVICE, DEPARTMENT:</u>		
Number of Battery Service Sales	20	80
Average Revenue, per unit	\$.8624	1.147
Number of Cars washed	12	40
Average Revenue, per car	\$.8968	1.038
Total Labor Hours	1,254.4	4,962.8
Average Cost of Labor, per hour	\$.5878	.585
Garage Service Expenses, per hour	.278	.308
Average Cost of Garage Service Revenue, per hour	\$.8658	.893
<u>TAXI SERVICE, DEPARTMENT:</u>		
Mileage	268.0	1,206.0
Gross Revenue, per mile	\$.1098	.118
Total Expenses (Labor Excluded), per mile	.0648	.069
Hours in Service	12.5	58.2
Cost of Labor, per hour	\$.5908	.589
<u>WRECKER SERVICE, DEPARTMENT:</u>		
Mileage	103	387
Gross Revenue, per mile:		
S.T.S. Division (Labor Excluded)	\$.2008	.200
Ford Agency Garage, Division	.240	.541
Total Expenses (Labor Excluded) per mile	.340	.481
Hours in Service (Except S.T.S.)	5.0	34.8
Total Labor Hours (Except S.T.S.)	11.7	46.9
Cost of Labor, per hour	\$.6458	.654

YOST AUTO COMPANY

M A Y

1931

YOST AUTO COMPANY

1.

BALANCE SHEET

MAY 31, 1931

ASSETSCURRENT ASSETS:

Cash on hand	\$ 347.76	
Due from Bank	8,386.46	\$ 8,734.22
Investments; Bonds	300.00	
Real Estate	843.81	1,143.81
Accounts Receivable, Trade	9,266.23	
Notes & Contracts Receivable	22,985.65	
Accrued Interest	1,386.17	
Advances to Stockholders	2,320.00	
	\$ 35,958.05	
Less Reserve for Bad Debts	1,974.19	33,983.86
Inventory of Merchandise		13,717.02
Deferred Expenses		899.01
Total Current Assets		\$ 58,477.92

FIXED ASSETS:

Stock; Suburban Transportation System		\$ 45,309.17
Loans; Suburban Transportation System	\$ 30,000.00	
Washington Motor Coach Co.	20,000.00	
Des Moines Auto Company	5,000.00	55,000.00
Land used for Garage purposes		2,800.00
Building	\$ 47,021.78	
Less Reserve for Depreciation	19,603.14	27,418.64
Equipment	\$ 22,716.35	
Less Reserve for Depreciation	18,517.15	4,199.20
Total Assets		\$193,204.93

LIABILITIESCURRENT LIABILITIES:

Checks Outstanding	\$ 593.20	
Accounts Payable, Trade	3,801.83	
Accrued Pay Roll	1,040.38	
Accrued Taxes	198.00	
Deferred Income	88.35	
Due Stockholders	5,999.96	
Total Current Liabilities	\$ 11,721.72	

OTHER LIABILITIES:

Loan; Amanda C. Yost	\$ 15,000.00	
Accrued Interest	50.00	15,050.00
Total Liabilities		\$ 26,771.72

PROPRIETORSHIP

Capital Stock issued and Outstanding	\$145,100.00	
Surplus; Earned	21,333.21	166,433.21

Accrued 1930 Income Taxes	\$ 444.00	
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INVENTORIES

2.

MAY 31, 1931

New Cars		10	\$ 5,371.29
Used Cars		2	97.00
Gasoline	Gallons	9,967	897.03
Lubricants:			
Kerosene	Quarts	186.5	} 1,383.70
Oils	Quarts	14,165	
Grease	Pounds	145	
Ford Parts			3,387.06
Tires		48	349.25
Tubes		84	108.17
Miscellaneous Merchandise			<u>2,123.52</u>
Total			<u>\$13,717.02</u>

CONSIGNMENT MERCHANDISE

Gasoline:			
White	Gallons	1,590	\$ x.xx
Ethyl	Gallons	<u>270</u>	<u>x.xx</u>
Total	Gallons	<u>1,860</u>	<u>\$ x.xx</u>

YOST AUTO COMPANY

3.

PROFIT AND LOSS STATEMENT

MAY 31, 1931

	MONTH OF MAY	TO DATE THIS YEAR
Sales of Merchandise and Service	\$6,335.22	\$38,822.29
Cost of Sales; Merchandise	3,395.70	23,031.75
Labor	1,686.66	7,460.84
Total Cost of Sales	\$5,082.36	\$30,492.59
Gross Profit on Sales	\$1,252.86	\$8,329.70
Other Income:		
Dividends Received	\$	\$ 2,720.00
Interest Earned	476.45	2,076.45
Total Gross Income	\$1,729.31	\$13,126.15
Expenses:		
Advertising	\$ 39.80	204.05
Bad Debts, Estimated	100.00	500.00
Demonstration Expenses	30.74	144.54
Depreciation of Building	156.74	783.70
Depreciation of Equipment	98.82	494.10
Guaranteed New Car Service		212.16
Heat	17.70	395.16
Industrial Insurance		61.96
Insurance, Other	27.06	141.60
Interest	50.00	50.00
Licenses	9.22	46.10
Light and Power	49.47	305.55
Rent	10.00	50.00
Salaries, Office	208.75	1,199.89
Salaries, Other	368.93	2,002.68
Supplies & Expenses, Office	28.49	118.42
Supplies & Expenses, Other	164.95	913.02
Sweep Floors	72.25	403.48
Taxes	66.00	334.74
Telephone & Telegraph	12.85	57.25
Water	7.20	45.35
Total Expenses	\$1,518.97	\$8,463.75
NET PROFIT	\$ 210.34	\$ 4,662.40

ANALYSIS OF SURPLUS ACCOUNT

May 1, 1931	Balance, Credit	\$21,122.87
May 31, 1931	Net Profit for May	210.34
May 31, 1931	Balance, Credit	<u>\$21,333.21</u>

PROFIT AND LOSS STATEMENT

4.

(Interest and Dividends Excluded)

MAY 31, 1931

	SUBURBAN TRANSPORTA- TION SYSTEM, DIVISION		FORD AGENCY GARAGE, DIVISION	
	MAY 1931	TO DATE THIS YEAR	MAY 1931	TO DATE THIS YEAR
Sales of Merchandise	\$ 3,696.28	\$17,090.62	\$ 2,638.94	\$21,731.67
Cost of Sales	<u>2,786.80</u>	<u>12,596.48</u>	<u>2,295.56</u>	<u>17,896.11</u>
Gross Profit	\$ 909.48	\$ 4,494.14	\$ 343.38	\$ 3,835.56
Expenses:				
Advertising	\$	\$	\$ 39.80	204.05
Bad Debts, Estimated			100.00	500.00
Demonstration Expenses			30.74	144.54
Depreciation of Building	62.70	313.50	94.04	470.20
Depreciation of Equipment	37.00	185.00	61.62	309.10
Guaranteed New Car Service				212.16
Heat	7.08	158.06	10.62	237.10
Industrial Insurance		30.98		30.98
Insurance, Other	6.30	31.30	20.76	110.30
Licenses			9.22	46.10
Light and Power	19.78	122.20	29.69	183.35
Rent			10.00	50.00
Salaries, Office	69.58	399.95	139.17	799.94
Salaries, Other	37.50	187.50	331.43	1,815.18
Supplies & Expenses, Office	9.50	39.48	18.99	78.94
Supplies & Expenses, Other	70.03	393.56	94.92	519.46
Sweep Floors	28.90	161.40	43.35	242.08
Taxes	23.63	119.21	42.37	215.53
Telephone & Telegraph	4.28	19.08	8.57	38.17
Water	2.88	18.14	4.32	27.21
Total Expenses	\$ 379.16	\$ 2,179.36	\$ 1,089.81	\$ 6,234.39
NET PROFIT	\$ 530.32	\$ 2,314.78	\$	\$
NET LOSS			<u>746.43</u>	<u>2,398.83</u>

DEPARTMENTAL SUMMARY

5.

MONTH OF MAY 1931

DEPARTMENT	SALES	COST OF SALES	EXPENSES	NET PROFIT
SUBURBAN TRANSPORTATION SYSTEM, DIVISION				
Gasoline	\$1,452.60	\$1,132.17	36.63	313.80
Lubricants	303.56	188.21	8.57	106.78
Parts and Accessories	473.25	378.49	75.42	19.34
Repair Shop	439.96	459.59	94.37	114.00*
Garage Service	981.71	625.86	156.33	199.52
Taxi Service	11.60	2.48	.26	8.86
Wrecker Service	3.60		7.56	3.98*
Total	\$3,696.28	\$2,786.80	379.16	530.32
% on Sales	100.0	75.4	10.3	14.3

FORD AGENCY GARAGE, DIVISION

New Cars	\$	\$	\$	198.59*	198.59*
Used Cars				1.00	1.00*
Gasoline	1,037.59	1,133.22	230.65	326.28*	
Lubricants	207.57	128.69	52.34	26.54	
Parts and Accessories	563.73	434.92	214.75	85.94*	
Repair Shop	436.70	456.18	156.06	175.54*	
Garage Service	274.80	119.98	177.96	23.14*	
Taxi Service	79.55	17.01	27.92	34.62	
Wrecker Service	39.00	5.56	30.54	2.90	
Total	<u>\$2,638.94</u>	<u>\$2,295.56</u>	<u>\$1,089.81</u>	<u>746.43*</u>	
% on Sales	100.0	87.1	41.2	28.3*	
Grand Total	<u>\$6,335.22</u>	<u>\$5,082.36</u>	<u>\$1,468.97</u>	<u>216.11*</u>	
% on Sales	100.0	80.2	23.2	3.4*	

*Indicates Loss

DEPARTMENTAL SUMMARY

6.

JANUARY 1 TO MAY 31, 1931

DEPARTMENT	SALES	COST OF SALES	EXPENSES	NET PROFIT
SUBURBAN TRANSPORTATION SYSTEM, DIVISION				
Gasoline	\$ 7,416.88	\$ 5,422.49	217.69	1,776.70
Lubricants	1,256.26	778.88	42.61	434.77
Parts & Accessories	1,895.01	1,513.30	397.48	15.77*
Repair Shop	1,552.61	1,813.55	544.48	805.42*
Garage Service	4,881.36	3,055.13	912.06	914.17
Taxi Service	55.30	13.13	13.60	28.57
Wrecker Service	33.20		51.44	18.24*
Total	\$17,090.62	\$12,596.48	2,179.36	2,314.78

% on Sales	100.0	73.7	12.8	13.5
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FORD AGENCY GARAGE, DIVISION

New Cars	\$ 8,090.52	\$ 6,826.72	1,820.95	557.15*
Used Cars	1,142.50	1,131.20	83.01	71.71*
Gasoline	5,189.37	4,448.76	984.63	244.02*
Lubricants	883.80	547.96	212.72	123.12
Parts & Accessories	3,060.72	2,362.44	1,151.44	453.16*
Repair Shop	1,640.78	1,906.31	760.06	1,025.59*
Garage Service	1,377.39	595.85	951.14	169.60*
Taxi Service	178.34	40.62	97.68	40.04
Wrecker Service	168.25	36.25	172.76	40.76*
Total	\$21,731.67	\$17,896.11	6,234.39	2,398.83*

% on Sales	100.0	82.3	28.7	11.0*
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Grand Total	\$38,822.29	\$30,492.59	\$8,413.75	\$4.05*
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% on Sales	100.0	78.5	21.7	0.2*
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*Indicates Loss

ALLOCATION OF EXPENSES

7.

MONTH OF MAY 1931

SEE NEXT PAGE.

ALLOCATION OF EXPENSES

DEPARTMENT:-

	GENERAL EXPENSES	BUILDING EXPENSES	NEW CARS	USED CARS
ITEMS				
Advertising	\$ 39.80		\$	\$
Bad Debts, Estimated	100.00			
Demonstration			30.74	
Depreciation of Building		156.74		
Depreciation of Equipment	8.20	.62		
Guaranteed New Car Service				
Heat		17.70		
Industrial Insurance				
Insurance, Other	9.93	10.92		
Licenses			2.88	1.00
Light and Power		49.47		
Rent				
Salaries, Office	208.75			
Salaries, Other			125.00	
Supplies & Expenses, Office	28.49			
Supplies & Expenses, Other		9.00		
Sweep Floors		72.25		
Taxes		33.50	4.23	
Telephone & Telegraph	12.85			
Water		7.20		
Apportion Building Expenses		\$ 357.40	35.74	
Apportion General Expenses	408.02			
Total Expenses	\$ x.xx	x.xx	198.59	1.00
S. T. S., Division	\$ 83.36	142.96	\$	
Garage, Division	324.66	214.44	198.59	1.00

MONTH OF MAY 1931

8.

<u>GASOLINE</u>	<u>LUBRICANTS</u>	<u>PARTS AND</u> <u>ACCESSORIES</u>	<u>REPAIR</u> <u>SHOP</u>	<u>GARAGE</u> <u>SERVICE</u>	<u>TAXI</u> <u>SERVICE</u>	<u>WRECKER</u> <u>SERVICE</u>
\$	\$	\$	\$	\$	\$	\$
5.00	2.00	3.00	30.00	20.00	5.00	25.00
		.50	4.70	.71	.30	
					3.39	1.95
				10.00		
100.00	25.00	118.93				
		20.00	56.71	66.16	9.46	3.62
1.30	.98	9.75	10.07	3.25	.32	2.60
		53.61	89.35	178.70		
<u>160.98</u>	<u>32.43</u>	<u>80.18</u>	<u>63.59</u>	<u>55.88</u>	<u>10.01</u>	<u>4.95</u>
<u>\$ 267.28</u>	<u>\$ 60.91</u>	<u>\$ 290.17</u>	<u>\$ 250.43</u>	<u>\$ 334.29</u>	<u>\$ 28.18</u>	<u>\$ 38.12</u>
\$ 36.63	\$ 8.57	\$ 75.42	\$ 94.37	\$ 156.33	.26	7.58
230.65	52.34	214.75	156.06	177.96	27.92	30.54

ALLOCATION OF EXPENSES

9.

JANUARY 1 TO MAY 31, 1931

SEE NEXT PAGE.

ALLOCATION OF EXPENSES

DEPARTMENT:-	GENERAL EXPENSES	BUILDING EXPENSES	NEW CARS	USED CARS
ITEMS				
Advertising	\$ 183.05		\$ 21.00	
Bad Debts, Estimated	500.00			
Demonstration			143.14	1.40
Depreciation of Building		783.70		
Depreciation of Equipment	41.00	3.10		
Guaranteed New Car Service			212.16	
Heat		395.16		
Industrial Insurance				
Insurance, Other	56.65	54.60		
Licenses			14.40	5.00
Light and Power		305.55		
Rent				
Salaries, Office	1,199.89			
Salaries, Other			670.00	
Supplies & Expenses, Office	118.42			
Supplies & Expenses, Other		53.96		
Sweep Floors		403.48		
Taxes		166.78	22.59	.70
Telephone & Telegraph	57.25			
Water		45.35		
Apportion Building Expenses		\$ 2,211.68	221.16	
Apportion General Expenses	\$ 2,156.26		516.50	75.91
Total Expenses	\$ x.xx	x.xx	1,820.95	83.01
S. T. S., Division	\$ 458.51	884.68		
Garage, Division	1,697.75	1,327.00	1,820.95	83.01

JANUARY 1 TO MAY 31, 1931

10.

<u>GASOLINE</u>	<u>LUBRICANTS</u>	<u>PARTS AND</u> <u>ACCESSORIES</u>	<u>REPAIR</u> <u>SHOP</u>	<u>GARAGE</u> <u>SERVICE</u>	<u>TAXI</u> <u>SERVICE</u>	<u>WRECKER</u> <u>SERVICE</u>
\$	\$	\$	\$	\$	\$	\$
25.00	10.00	15.00	150.00	100.00	25.00	125.00
			24.94	37.02		
	2.50	22.80	3.55	1.50		
					16.95	9.75
				50.00		
500.00	125.00	707.68				
3.76		112.92	334.66	298.85	48.88	59.99
6.70	5.74	49.05	51.33	16.79	1.66	13.40
		331.75	552.93	1,105.84		
<u>666.86</u>	<u>112.09</u>	<u>309.72</u>	<u>187.13</u>	<u>253.20</u>	<u>18.79</u>	<u>16.06</u>
<u>\$ 1,202.32</u>	<u>255.33</u>	<u>1,548.92</u>	<u>1,304.54</u>	<u>1,863.20</u>	<u>111.28</u>	<u>224.20</u>
\$ 217.69	42.61	397.48	544.48	912.06	13.60	51.44
984.63	212.72	1,151.44	760.06	951.14	97.68	172.76

PAYROLL

11.

MONTH OF MAY 1931

NAME	DEPARTMENT	RATE	PER	AMOUNT
Arrowood, Chas.	Shop	\$.60	Hour	\$ 138.60
Ashtell, George	Shop	.55	Hour	114.68
Cogswell, Harry	Shop	.65	Hour	53.30
Coomer, Ethan	Shop	.80	Hour	155.20
Doty, Dan	Shop	.75	Hour	152.47
Evans, Herb	Shop	.60	Hour	120.00
Hathaway, Glen	Shop	.60	Hour	99.72
Hoffer, Murlin	Shop	.55	Hour	111.48
Howlett, Dane	Parts	125.00	Month	109.00
Longerville, Claude	Shop	.60	Hour	126.60
Magill, Cecil	Shop	.65	Hour	127.79
Osborn, Sherman	Shop	.50	Hour	122.65
Rittenhouse, F.K.	Shop	.75	Hour	169.13
Rynearson, Roy	Shop	.70	Hour	141.12
Yost, E. L.	Shop	.70	Hour	139.79
Yost, S. A.	Shop	300.00	Month	300.00
Wilson, Lester	New Cars	180.00	Month	180.00
Rittenhouse, Lillie	Office	120.00	Month	70.00
Naughten, Edna	Office	90.00	Month	90.00
Long, S. J.	New Cars	Com.		10.00
Strout, Paul R.	Office	50.00	Month	50.00
Total				<u>\$ 2,581.53</u>

ANALYSIS OF SHOP LABOR PURCHASES

DEPARTMENT	HOURS	AMOUNT	AVERAGE PER HR.
Repair Shop	1,031.64	903.924	.876
Garage Service	346.9	204.17	.589
Stage Service	920.9	536.87	.583
Taxi Service	33.3	19.49	.585
Wrecker Service	8.5	5.56	.654
Total	<u>2,341.24</u>	<u>1,670.014</u>	<u>.713</u>

OUTSIDE WORK

	MONTH OF MAY	TO DATE THIS YEAR
Repair Shop Department	\$ 11.854	37.02
Garage Service Department	4.80	4.80
Total	<u>\$ 16.654</u>	<u>41.82</u>

GASOLINE, DEPARTMENT

12.

RECONCILIATION OF GROSS PROFIT ON SALES

MONTH OF MAY 1931

Cost of Sales:				
White Gasoline;				
Storage Stock	Gallons	12,669	@ .13 ⁵	\$1,689.55
Purchased	Gallons	4,096	@ .11	450.56
Purchased	Gallons	<u>1,010</u>	@ .09	<u>90.90</u>
Total	Gallons	17,775		\$2,231.01
Less Shortage	Gallons	47		
Less Internal Consumption	Gallons	<u>216¹</u>	@ .09	<u>24.49</u>
Cost of Sales	Gallons	<u>17,511¹</u>	@ .126	<u>\$2,206.52</u>
Ethyl Gasoline;				
Purchased	Gallons	11	@ .14	\$ 1.54
Purchased	Gallons	441	@ .13	57.33
Overage	Gallons	<u>6¹</u>		<u></u>
Cost of Sales	Gallons	<u>458¹</u>	@ .126	<u>\$ 58.87</u>
Sales to Sub. Trans. System	Gallons	8,985 ¹	@ .165	\$1,482.60
Cost of Sales			@ .126	<u>1,132.17</u>
Gross Profit			@ .039	<u>\$ 350.43</u>
Other Sales	Gallons	8,984 ¹	@ .115	\$1,037.59
Cost of Sales			@ .126	<u>1,133.22</u>
Loss on Sales			@ .011	<u>\$ 95.63</u>

Station Prices--White Gasoline:

May 1 to 8th Inclusive	Per Gallon	.13
May 9 to 31st Inclusive	Per Gallon	.11

Cost of containers allocated to storage
 Gasoline consumed this month \$ 549.34

Inventory of Gasoline May 31st valued at 9¢ per Gallon

ANALYSIS OF SALES

13.

MAY 31, 1931

	SUBURBAN TRANSPORTA- TION SYSTEM, DIVISION		FORD AGENCY GARAGE, DIVISION	
	MAY	TO DATE	MAY	TO DATE
	1931	THIS YEAR	1931	THIS YEAR
<u>PARTS AND ACCESSORIES, DEPARTMENT</u>				
Ford Parts	\$ 2.34	\$ 54.31	\$ 297.11	\$ 1,544.05
Used Parts			1.50	23.65
Tires			89.93	481.92
Tubes			17.75	90.02
Miscellaneous Merchandise	470.91	1,840.70	157.44	921.08
Total	\$ 473.25	\$ 1,895.01	\$ 563.73	\$ 3,060.72
Cost of Sales:				
Ford Parts	\$ 1.76	\$ 40.74	\$ 222.83	\$ 1,158.03
Used Parts				10.00
Tires			71.94	385.53
Tubes			14.20	72.01
Miscellaneous Merchandise	376.73	1,472.56	125.95	736.87
Total	\$ 378.49	\$ 1,513.30	\$ 434.92	\$ 2,362.44
<u>GARAGE SERVICE, DEPARTMENT</u>				
Battery Service	\$ 180.00	\$ 900.00	\$ 13.00	\$ 104.75
Storage Service			88.00	442.25
Washing Service			11.00	52.50
Stage Service	665.00	3,325.00	14.00	87.00
Miscellaneous Service	136.71	656.36	148.80	690.89
Total	\$ 981.71	\$ 4,881.36	\$ 274.80	\$ 1,377.39
Cost of Sales:				
Stage Service	\$ 525.80	\$ 2,550.23	\$ 11.07	\$ 67.14
Miscellaneous Service	100.06	504.90	108.91	528.71
Total	\$ 625.86	\$ 3,055.13	\$ 119.98	\$ 595.85

GENERAL INFORMATION

14.

MAY 31, 1931

	<u>MONTH OF</u> <u>MAY</u>	<u>TO DATE</u> <u>THIS YEAR</u>
<u>NEW CARS, DEPARTMENT:</u>		
Number of New Cars Sold		13
<u>USED CARS, DEPARTMENT:</u>		
Number of Used Cars Sold		9
<u>GASOLINE DEPARTMENT:</u>		
Gallons of Gasoline Sold;		
Suburban Transportation System, Division	8,985.5	44,132.0
Ford Agency Garage, Division	8,984.5	36,240.0
Total Sales	17,970.0	80,372.0
Internal Consumption	216.5	901.5
Shortage	40.5	211.5
Total Volume handled (Gallons)	18,227.0	81,465.0
Average Gross Profit, per Gallon	\$.014168	.03403
<u>LUBRICANTS DEPARTMENT:</u>		
Pounds of Grease Sold	330.0	1,298.5
Quarts of Kerosene "	143.0	786.5
Quarts of Oil "	1,778.5	7,202.0
Total Number of Units "	2,251.5	9,287.0
Average Selling Price, per unit	\$.2278	.230
Average Gross Profit, per unit	\$.0868	.088
<u>PARTS AND ACCESSORIES DEPARTMENT:</u>		
Number of Tires Sold	13	64
Average Gross Profit, per unit	\$ 1.3848	1.506
Number of Tubes Sold	13	58
Average Gross Profit, per unit	\$.2738	.31
Ford Parts Sold on Repair Orders, other than S. T. S. business	\$ 139.78	\$ 485.09

GENERAL INFORMATION

15.

MAY 31, 1931

	MONTH OF MAY	TO DATE THIS YEAR
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REPAIR SHOP, DEPARTMENT:

Total Labor Hours	1,031.6	4,027.1
Average Cost of Labor, per hour	\$.876	.916
Repair Shop Expenses, per hour	.243	.324
Average Cost of Shop Revenue, per hour	\$ 1.119	1.240

GARAGE SERVICE, DEPARTMENT:

Number of Battery Service Sales	14	94
Average Revenue, per unit	\$.929	1.114
Number of Cars washed	12	52
Average Revenue, per car	\$.917	1.010
Total Labor Hours	1,267.8	6,230.6
Average Cost of Labor, per hour	\$.585	.585
Garage Service Expenses, per hour	.263	.299
Average Cost of Garage Service Revenue, per hr.	\$.848	.884

TAXI SERVICE, DEPARTMENT:

Mileage	570	1,776
Gross Revenue, per mile	\$.160	.132
Total Expenses (Labor Excluded), per mile	.049	.063
Hours in Service	33.3	91.5
Cost of Labor, per hour	\$.585	.587

WRECKER SERVICE, DEPARTMENT:

Mileage	74	461
Gross Revenue, per mile:		
S.T.S. Division (Labor Excluded)	\$.200	.200
Ford Agency Garage, Division	.696	.570
Total Expenses (Labor Excluded) per mile	.515	.486
Hours in Service (Except S.T.S.)	8.5	43.3
Total Labor Hours (Except S.T.S.)	8.5	55.4
Cost of Labor, per hour	\$.654	.654